City of North Lauderdale, FL



FISCAL YEAR 2026 ADOPTED BUDGET

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Readers Guide

The City of North Lauderdale (City) is pleased to present its citizens with the Fiscal Year (FY) 2026 Budget. This document is the financial plan that the City Administration and elected officials will follow over the coming year in meeting their commitment to providing outstanding services while maintaining public accountability and fiscal responsibility, expanding citizen communications and resident focus, enhancing safety through the provision of police and fire/rescue services and contributing to neighborhood improvement, community image and quality of life.

This Budget Document is meant to serve many purposes including a:

1. **Policy Document**: Establish goals, objectives, and fundamental long-term fiscal principles to guide budget preparation.
2. **Financial Plan**: Identify and appropriate the resources which will be used to deliver services and accomplish objectives while preserving the City's long-term fiscal health.
3. **Operations Guide**: Describe the City's organization, services, and activities.
4. **Communications Tool**: Communicate information about the City's policies, operations, and finances in a format that is both accessible and understandable to the average resident.

The presentation of each Department includes a brief description of its mission and core services. Also included are the Department Performance Measures which attempt to provide a quantifiable indicator of the workloads, efficiency and accomplishments.

The operational cost of each Department is included. Readers will be able to review the FY 2023 and FY 2024 actual audited information, the FY 2025 adopted budget, as well as the projected expenditures/expenses for FY 2026. At the citywide summary level projections for FY 2027 and FY 2028 are also included.

At the end of the budget document you will find a section labeled *Glossary* which is designed to help the reader understand some of the words, and a section labeled *Acronyms* to assist with the abbreviations used throughout the document.

Communicating with Our Constituents: As outlined in the City Charter, the FY 2026 Budget is available for public review at the Office of the City Clerk. In the interest of public convenience, the Budget Document is also available for review on the City's website at www.nlauderdale.org.

Public input is invited throughout the year. A public Budget Workshop is held in July as well as two Public Hearings in September, to allow the public multiple opportunities to comment on the Budget.

For additional information concerning the budget document, please call the City of North Lauderdale Finance Department at (954) 597-4714.

Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of North Lauderdale, Florida for its annual budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



Table of Contents

Table of Contents

Reader's Guide	i
Distinguished Budget Presentation Award	ii
Introduction	
Budget Message	1
Budget at a Glance	11
Strategic Plan	14
Elected Officials	21
Commission Districts	22
Citywide Organizational Chart	23
City Administration	24
About North Lauderdale	25
Community Profile	30
City Events	33
Grants	36
Legislative Update	38
Budget Overview	
Budget Process	40
Budget Calendar	45
Financial and Budget Policies and Procedures	46
Financial Trends	53
Major Revenue Descriptions and Trends	60
Changes between Proposed and Adopted Budget	72
Budgeted Position Summary	73
Financials	
Schedule of Actual and Projected Revenue and Expenditures/Expenses for All Funds	74
Schedule of Revenue and Expenditures/Expenses for All Funds by Function	75
Budget Summary by Department/Fund for All Funds	77
General Fund	
Schedule of Revenue and Expenditures	79
Schedule of Detailed Revenues	80
Schedule of Expenditures by Object	82
Schedule of Expenditures by Department	83
City Commission	85
City Manager	88
City Attorney	91
City Clerk	93
Human Resources	97
Finance	101
Public Works/Utilities	105
Parks and Recreation	115
Community Development	125
Police	133
Non-Departmental	137

Table of Contents

General Fund Subfund
American Rescue Plan Act (ARPA) Fund 139

Special Revenue Funds
Street Maintenance Fund 141
Transportation Surtax Fund 146
Fire/Rescue Fund 148
North Lauderdale Water Control District Fund 158
Solid Waste Fund 162

Capital Projects Fund
Capital Projects Fund 165

Enterprise Funds
Utilities Fund 167
Stormwater Management Fund 175

Internal Service Funds
Vehicle Maintenance Fund 179
Information Technology Fund 183
Insurance Fund 190

Capital Improvement Program 193

Appendix
Glossary 268
Acronyms 277
Budget Line-Item Explanations 280

Budget Message

September 22, 2025

To the Honorable Mayor, Members of the City Commission and Residents:

In accordance with Article III, Section 3.13(b) of the City's Charter, I am pleased to transmit to you the Fiscal Year (FY) 2026 Annual Budget. This budget has been prepared in accordance with all applicable City, State and Federal requirements and accounting standards.

In FY 2022, the City approved a new Vision Statement to emphasize the goals for the City by the year 2030. The City continues to work towards those goals by rolling out numerous projects that focus on the needs of the residents and businesses, in addition to addressing major infrastructure needs.

Accomplishments of FY 2025

Following the foundational accomplishments of FY2024, the city advanced key priorities in FY2025, turning vision into action through strategic investments and strengthened public services. These achievements provide a strong platform upon which the FY2026 proposed Budget is built. Below are some of the highlights for the year:



Water Tank Mural – As part of the City's Beautification Initiative, a mural was designed in order to enhance the appearance of the Water Treatment Facility. The mural was painted on the Water Tank and completed as a part of the City's 60th Birthday Celebration and after the 5-year Water Tank inspection as mandated by the Florida Department of Environmental Protection.

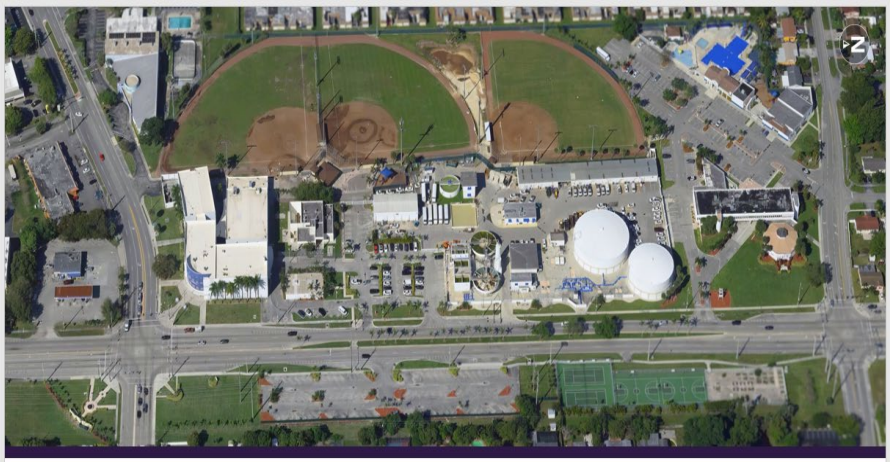
SW 81st Avenue Culvert Replacement – The construction on the first of the two Culverts along SW 81st Avenue began on May, 2025. This project is for the upsizing of the existing culvert pipes, which will help to eliminate the drainage bottle-necks that occur in the existing canal network. The SW 81st Avenue Culvert Replacement project is expected to be completed by late 2025.



Phase I & II of the Environmental Site Assessment for the purchase of properties by the City – City staff has been working closely with the current owners of the vacant properties located on Tam O'Shanter Boulevard and State Road 7. Both of these sites have the Phase I and Phase II Environmental Site Assessment completed. The City has purchased these sites for future community needs. Also, under this plan, the existing Community Affairs Center at 78th Street and 10th Court would be demolished, allowing for the creation of a park.

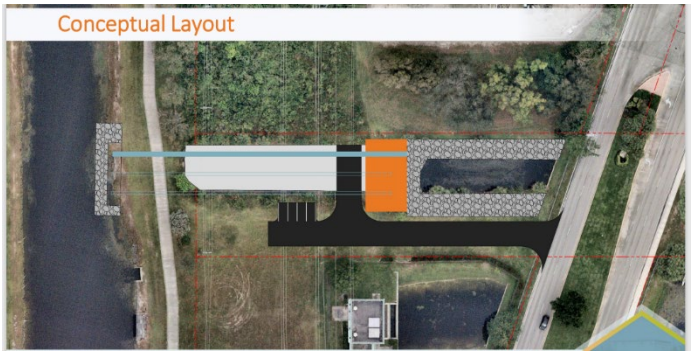
Table of Contents

Budget Message



Water Plant Design – The City provides approximately 3 million gallons per day of potable water to an estimated 38,000 customers. The City has one Water Treatment Plant that treats raw water from three groundwater supply wells fed from the Biscayne Aquifer. Due to the pending PFAS regulations, the City has to convert to an alternative method of water treatment to meet the new PFAs requirements.

C-14 Pumping Station – The City desires to install a new stormwater pump station adjacent to the existing FPL substation. The new pump station will discharge to C-14 canal and involves constructing a new, single story building with new electrical and mechanical systems, new pump bay and wet well, new station intake and discharge structures, new outfalls to the C-14, as well as modifications to the Stranahan River. The design for this project has been completed.

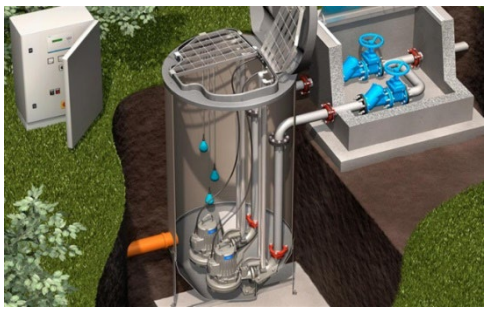




Fire Department Equipment/Projects – Completed the installation of the Extrication Pad at the Fire Training Center. The Extrication Pad is used for the training of Fire personnel in vehicle rescue and machinery situations.

Budget Message

Lift Stations – The City has completed conversion of two can lift stations to submersible stations. The new systems are more efficient and require less maintenance. In addition, technicians can service the stations above ground, making it safer for staff. Conversion of the remaining six suction lift stations are expected to be completed by mid-year 2026.





SCADA System – Another large project to improve the City's wastewater system is the new Supervisory Control and Data Acquisition (SCADA) project. This project was completed in March 2025 and the new hardware and software system allows users to remotely monitor and control all 30 of the City's sewage lift stations. This will also provide advance warning to staff to address issues before they become an emergency, such as sewer backups and/or sewer overflows.

Raw Water Well #4 – The responsibility of the City to provide potable water to residents and businesses led the City to drill and install a new raw water well system that was completed in April 2025. As a result of this installation, going forward, the City will have a more sustainable water source.



Free Paint – In November 2023, the Commission approved a resolution for an interlocal agreement (ILA) with Broward County for their Keep Broward Beautiful and Household Hazardous Waste and Electronics Program. As part of that agreement, residents are able to receive recycled, high quality exterior paint for free. Each property is eligible to receive two, five-gallon base and one, five-gallon trim in any of the five colors that are available. Regular giveaway events have been held at various locations throughout the City.

HOMEPAINT

COMPLETED PROJECTS –

- **Bailey Road LED Street Light Conversion**
- **Pressure Cleaning Sidewalks Citywide**
- **SW 78th Street Median Landscape**
- **Lime Slaker Replacement**
- **Water Plant Security Lighting Installation**
- **New Kitchen for BSO**
- **Uni-Rider Installation**
- **Damaged Wall Repair**
- **Certification Training for Grounds Staff** – Tree Trimming certification
- **Certification Training for Utilities Staff** – Water Distribution Systems Repairs and Maintenance

Budget Message

- **Citywide Sidewalk Assessment**
- **Diesel By-Pass Pumps**
- **Xylem Pumps Purchases for all Submersible Lift Stations**



Residential Grant Programs – With the monies made available as a result of the American Rescue Plan Act (ARPA) revenue replacement program ("indirect ARPA"), the City Commission approved grant funding to benefit residents in the City. The Hurricane Mitigation Grant Program (HMGP) cover the cost of installation of storm protection for windows and doors, as well as new roofs that meet current wind load code requirements. In addition to keeping residents safe the Mayor and Commission also provided funding to expand and improve parking in our communities through the parking improvement program. These programs protect and improve the valuable assessable property that the City relies upon for annual revenues. Due to its success, the Commission increased the indirect ARPA allocation for this program. Over $6.2 million has been approved with more than $3.5 million paid for completed work-to-date. This is just one example of the City's commitment to safety and strong family-oriented neighborhoods.

Fiscal Year 2026 Priorities

Administration acknowledges that there are many issues the City is facing and the departments have developed numerous projects to address those needs. Public Safety and capital improvements are the top priorities. A shift from prior years' focus on just maintaining operations to a new emphasis of improving the infrastructure in the City has occurred and can be seen in the FY 2025 priorities listed below:

Street Improvements – The FY 2026 Budget includes numerous street improvement projects, including:

- **Rock Island Road** – This $2.5 million project will include the milling, resurfacing and restriping of Rock Island Road from McNab Road to Southgate Boulevard. The restriping will establish bike lanes adjacent to the travel lanes on both sides. As this project was included in the Broward County Surtax Plan for FY 2027, it is anticipated that the City will be reimbursed in a future year.
- **Kimberly Boulevard West** – West Kimberly Boulevard will undergo improvements including milling, resurfacing, and restriping, including the addition of a bike lane, all paid for and managed by the Broward Metropolitan Planning Organization (MPO). In addition, the City has an agreement with the Florida Department of Transportation (FDOT) to complete utility work on Kimberly Boulevard from SW 81st Avenue to Rock Island Road.
- **Boulevard of Champions** – This project also includes milling, resurfacing and restriping to reduce the four lanes to two lanes while adding bike lanes. The eastern portion of this project will be funded by Surtax, $2.6 million; the remaining $1.5 million is budgeted in the Streets Maintenance Fund to be paid for from gas taxes.
- **SW 81st Avenue** – Intersection improvements and implementation of a multiuse path along SW 81st Avenue from Southgate Boulevard to McNab Road is planned for FY 2026. This $4.6 million project is to be funded by Surtax.

Budget Message

C-14 Pumping Station – The construction of this project is projected to being early FY 2026. This pump station will reduce the initial amounts of water and peak states in major storm events and decrease flood duration across the entire city.

Storm Lining/FDEP Grant – The City is lining the existing corrugated metal storm drain pipes that have exceeded their useful life expectancy. This process will extend the life expectancy of the pipes by an additional 50 years.

ADA Sidewalk Project - Replace all sidewalks in the City, including curb ramps/connections, that are not ADA compliant.

Rock Island Road Wall – To install a wall on the east side of the FP&L easement between Bailey Road and McNab Road.



Citywide Canal Bank Restoration –Years of erosion on the canal infrastructure has impacted the water storage capacity throughout the Water Control District. The Capital Improvement Program (CIP) includes almost $6.5 million for this project. The ARPA plan was amended in FY 2024 to increase the direct funding allocated to the project to $3.3 million, which will go towards matching a $2.6 million Department of Environmental Protection (DEP) Resilient grant that was awarded. The balance of the project is being funded with Water Control District fund balance. The process involves pumping the eroded soil from the bottom of the canals into special fabric bags placed along the banks. Once the bags are covered in sod the banks are returned to their original form and appearance. The solicitation for this project was released in late FY 2024 with award and construction anticipated in early FY 2025 to meet the ARPA deadline for obligations by December 31, 2024.

Drainage – The retention of water and risk of flooding is an ongoing concern for the City. Heavy rain events stretch the capacity of the current infrastructure and often leave parts of the City under water. The restoration of the canals discussed above is one aspect that will improve conditions. The construction of the new **Pump Station** will have the largest impact on drainage. Another Public Works project that will improve conditions in the City is the replacing of two **culverts** which were designed in FY 2024 and begun construction in FY 2025, for completion in FY2026. This will upsize the culverts to 72” concrete pipes which will help to eliminate the bottlenecks that occur in the existing canal network. In addition, the **Stormwater Utility Backflow Prevention Project** will install a stormwater backflow device on the outfalls that lead to the C-14 Canal. When water on the face of the valve rises above the water on the back of the valve, the valve closes automatically to prevent backflow. This will prevent water from flowing from the C-14 into the City’s canals during extreme storm events. State appropriation funding was approved for this project.

Budget Message



Silver Lakes Improvements – Drainage in the Silver Lakes area has long been a concern of the City. During intense rain events, this neighborhood experiences extensive flooding leaving the roadways underwater. Smaller improvements have been completed over the past few years, however installation of drainage pipes is needed to truly enhance the system. A portion of the project, $1.4 million, will be funded by Surtax. Almost $4 million is budgeted from the Stormwater Management Fund. Finally, because the project includes aesthetic enhancements, such as beautification of the median with landscaping and irrigation, a transfer of $1 million from the General Fund is included in the budget.

Water and Sewer Utility System – One of the missions of Public Works is to provide users with a safe, reliable water supply as well as collect and properly dispose of sewer and wastewater. In order to do so, and continue to meet the increasingly stringent regulatory guidelines, the department has planned for multiple large capital projects to maintain and improve the system. Some of the planned projects include:

- **Water Treatment Plant Renewal and Replacement** – There are several treatment components/pieces of equipment that need rehabilitation and replacement, including high service pumps and motors, lime silo, control valves and more. These improvements will maintain the City's potable water supply while the future water treatment system is being designed.
- **Water Treatment Plant Improvement** – The existing Water Treatment Plant facility has reached the end of its useful life. In FY 2024, the Commission approved a contract for design to renovate the existing plant in order to enhance water quality and meet updated regulations. A Florida DEP State Revolving Fund grant for $7.7 million was awarded for the design of the project. Additional grants will be applied for to fund future construction, and the City will also need to consider other sources, such as loans or bonds, to provide the best possible funding option for this large project.
- **Digital Water Meters** – Currently, the City is utilizing meters that must be manually read monthly with each billing cycle. This project includes the installation of digital water meters that can be read remotely. In addition to greater efficiency in readings, the system can provide real-time monitoring and provide detailed information of consumption to help identify potential leaks or other unusual usage.

Parks Improvements – The Parks and Recreation Department has multiple projects budgeted for FY 2026. The major projects include the following:

- **Parks System Master Plan** – The parks system master plan will ensure community engagement and drive the future programs, amenities and services as a guide for the next 10 years. This plan will also ensure fairness and equity of City parks and services.
- **Highland Park** – General Funds have been allocated to demolish the existing restroom, which is more than 50 years old, and add a new ADA compliant restroom facility. The project includes permitting, demolition, ADA compliance, drainage, masonry work, accessibility and landscaping.
- **District D Park** – This project includes exploring land acquisition and developing a community center in District D to serve youth and adults during leisure time.

Budget Message

- **Hampton Pines Park Improvements LWCF** – This project will renovate multi-purpose trails, add fitness stations, improve fishing piers, add new picnic shelters, restroom expansion includes a bridge for pedestrian access on McNab Road, include new parking spaces and update ADA accessibility.
- **Carl Fusco Park** – A CDBG grant has been applied for to enhance the passive park opportunities and improve ADA accessibility at Carl Fusco park. The plans include repurposing current park space for a courtyard with art feature, accessible walking paths, and new landscaping and shade where feasible. City staff is working with Broward County for approval of this project.
- **Landings Park** – Design for the of renovations to Landings Park is included in the FY 2026 Budget. This project is the result of a community survey that identified the highest priority is to install a new walking trail around the entire park to promote health and wellness while embracing the water feature at the park. The plan is to also improve the restroom building with a pavilion, add a playground, outdoor fitness zone, and basketball court along with potentially converting and existing tennis court into a pickleball court.



Public Safety – The safety of the residents, businesses and visitors to North Lauderdale is the number one priority. The City applied for and received $750,000 in federal appropriations for portable and fixed **License Plate Readers.** Staff is now going through the process with the federal granting agency in order to finalize the approval of the funding. The cameras will provide the Broward Sheriff's Office (BSO) staff with additional awareness and assistance in investigations. They will be installed in strategic locations to mitigate crime and act as a force multiplier.

The Community Development Department continues its efforts to spearhead the implemented grant programs designed to improve our community. A revamped **Minor Home Repair Program** will be launched in FY 2025-2026. This program will offer up to $10,000 for qualified applicants and projects. The department is continuing the process of reviewing the code and will begin the update of the Land Development code. The code update will include subdivision/land improvement regulations, zoning and the sign code. Community Development will. continue its efforts to engage with residents and business owners by hosting and participating in workshops, HOA meeting and community-based events.

Factors Impacting the Budget

The COVID-19 pandemic had the greatest impact on the City since the Great Recession of 2008-2009. It had a major impact on staffing as well as the cost of operations and capital projects. However, one area that continued to stay strong throughout the pandemic and into FY 2026 is property values. Homes in South Florida continue to be in high demand as inventory is low and sale prices have increased. North Lauderdale continues to be one of the few cities in Broward County that has affordable housing remaining. The average taxable value of a single-family home in North Lauderdale is $170,995, versus the County average of $366,055. The 8.35% increase the City experienced in property values will allow it to maintain the millage rate at 7.4000 for the ninth year in a row. Ad valorem revenue remains a major revenue source, providing approximately 12% of the revenue citywide.

Regulatory agencies continue to exert significant influence on the City's operations and, consequently, its budget. In April 2024, the United States Environmental Protection Agency announced new regulations for Per- and Polyfluoroalkyl Substances (PFAS) in drinking water. If these regulations are

upheld, they will have direct implications for the planned remodeling of the City's water plant, which remains in the design phase. This underscores the continuing potential impact of federal regulatory actions on local infrastructure projects.

At the state level, the Florida Legislature meets annually and routinely enacts legislation with financial consequences for municipalities. Several measures approved during the 2025 session may affect the City's fiscal outlook. A summary of the major State of Florida items enacted in 2025 is included in the Legislative Update on page 38.

Financial Highlights

The overall budget totals $157,085,004, representing a 2% decrease from the Adopted FY 2025 Budget. While personnel and operating costs have decreased across several departments, the decline is primarily due to reductions in key funding sources. The American rescue Protection Act (ARPA) Fund decreased by $9.4 million as federal COVID-19 relief funds phase out. Additionally, The Utilities fund decreased by $6.3 million, and the Stormwater Fund by $3.3 million, reflecting the completion of major projects and shifts in funding priorities.

Capital expenditures account for 35% of the citywide budget. The City has been preparing for these projects over many years, and thanks to careful forecasting and conservative budgeting, it has built sufficient reserves to fund most of them without issuing bonds, incurring outside debt, or significantly raising taxes and fees. However, two funds, the Street Maintenance Fund and the Stormwater Maintenance Fund are expected to require interfund loans from the General Fund in FY 2026 to address funding shortfalls. As noted in the highlighted projects above, both funds include multiple capital projects in the current budget.

The Stormwater assessment rate for FY 2026 increased by $15, bringing the total to $140 per Equivalent Residential Unit (ERU). For a single-family home, this adjustment amounts to just $15 annually, or about $1.25 per month. A Stormwater Rate Study completed in FY 2023 outlined the projected rates needed to sustain the utility system over the next decade. The increase is essential to cover Stormwater Maintenance and Capital expenses, which account for 91% of the Stormwater Budget. While the City has been fortunate to secure numerous grants that offset a significant portion of capital project costs, the previous rate was no longer sufficient to support ongoing operations or future capital needs.

The Water Control District Assessment rate was reduced from $100 per acre to $95 per acre, resulting in a savings of $5 per acre for residents. The revised $95 per acre annual fee continues to provide the funding necessary to cover operating and maintenance costs. In addition, the City secured a grant along with ARPA funding to support major canal projects. These supplemental resources enabled the City Commission to lower the assessment rate, thereby easing the financial burden on residents while ensuring the long-term stability of the water system.

Due to material personnel increases from the negotiated collective bargaining agreement, operational cost changes due to inflation, and capital costs including the construction of the new Fire Training Tower, the outside consultant was engaged to complete a Fire Rescue Assessment Program Budget Update in FY 2023. The results of the independent analysis recommended higher assessment rates to fund fire/first

responder operations. The single-family rate increased $50 from $228 to $278, and the multi-family rate increased $123 for the year, from $549 to $672. The commercial, industrial warehouse, and institutional property use categories also experienced their respective proportional increases. The three-year average rate from the study was adopted for FY 2025, which means there is no additional rate increase for FY 2026.

As previously discussed, the millage rate will remain the same at 7.4000. In addition, there are no increases to the water and sewer rates. The City has been able to apply for and receive numerous grants to help keep the financial impact to residents for the major capital projects as low as possible. Additional information on City grants can be found on page 36.

The City appropriated $43,150,777 of fund balance/net position in the FY 2026 Budget, the largest amount ever budgeted. The majority of the fund balance is being used for one-time, major capital projects and purchases, such as the street improvements on Rock Island Road and the Boulevard of Champions; the park improvement projects; median landscaping and irrigation in Silver Lakes; City Hall generator replacement and ADA bathroom upgrades; a new wall along Rock Island Road; plus, the numerous projects for the Stormwater and Utilities Enterprise Funds. In addition, ARPA monies earned as a result of the payments to the General Fund for public safety are found in fund balance and are used to pay for indirect ARPA projects. The projected changes in fund balance/net position are included by fund and at the citywide level.

Long Range Operating Financial Plan

City Administration understands that budgetary decisions made for the current fiscal year will also affect future year budgets of the City. Therefore, the budget includes long-term projected budgets that are presented at the citywide level for two additional years (FY 2027 and FY 2028).

The Finance Department monitors economic trends/reports to forecast future year budgets. Forecasting is not an exact science and is based on assumptions. All financial projections are based on the best information available at the time and are subject to change. The following assumptions are used for the financial projections for FY 2027 and FY 2028:

Revenue Growth Assumptions: Revenue projections are based upon current economic conditions, historical trends and contractual agreements. The property tax revenue assumes the same millage rate each year.

Personnel Growth Assumptions: Personnel costs are projected to grow at roughly 5% annually. That growth is due to projected annual salary increases and to benefit adjustments such as health insurance. In prior years, the City benefited from favorable health insurance experience, resulting in three consecutive years without increases. However, for the fiscal year 2026, health insurance costs rose by 8.8%, marking a departure from the trend of no increases in previous years.

Operating Growth Assumptions: Operating cost projections average 3%.

Capital Growth Assumptions: Based on the most current 5-Year Capital Improvement Program.

Budget Hearings

Budget Message

The FY 2026 Proposed Budget was presented to the City Commission for the first Public Hearing on Friday, September 12th at 5:01 pm. That evening, the resolutions for the four assessments were also approved. The second and final Public Hearing was held on Tuesday, September 22nd at 5:01 pm. Major initiatives that were discussed at that meeting will be brought back in a future Budget Amendment and funded with budgeted contingency.

Conclusion

I believe the Proposed Budget for Fiscal Year 2026 sufficiently addresses the goals of the Commission and the operating needs of the City. In addition, I believe we are addressing public safety needs and many of the major capital projects that are necessary to upgrade the aging infrastructure of the City in order to continue to be the Fun City in the Heart of Broward.

The preparation of the budget could not have been accomplished without the tireless collaboration of all City departments and the dedicated service of our Finance Department staff. I want to thank the Commission for their input and continued support in planning and conducting the City's financial operations in a responsible and progressive manner.

Respectfully submitted,



Michael Sargis
City Manager

CITY OF NORTH LAUDERDALE

FISCAL YEAR 2025-26 BUDGET AT A GLANCE

City Government

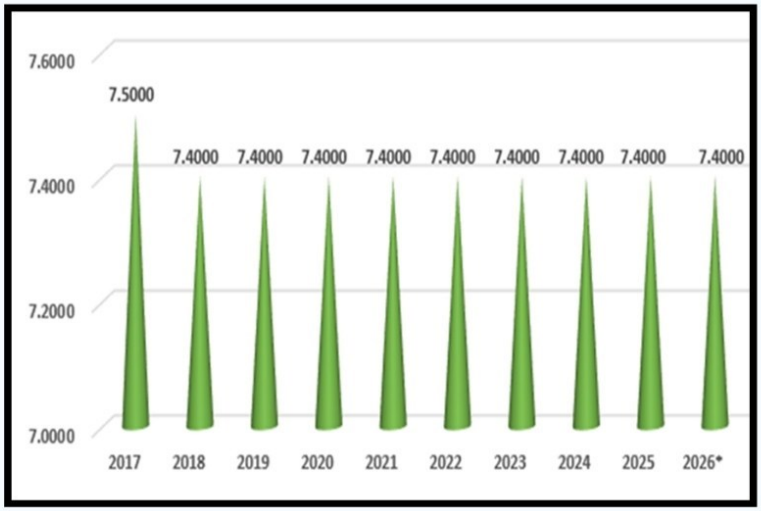
The City operates under a Commission-City Manager form of government. The Commission is comprised of four commissioners that represent separate geographic districts and a Mayor that is elected citywide. All of the elected officials are elected for four-year staggered terms. The City Commission sets policy, approves the legislation, adopts the Annual Budget, and sets rates and fees for City services. Under this form of government, the City Manager is in charge of the City's day-to-day operations.

Community Profile

The City of North Lauderdale is located in Broward County, Florida. It is an inland community bordered by the cities of Fort Lauderdale, Margate and Tamarac. The City was incorporated in 1963 by a group of developers and builders. As a result of the annexations of Broadview/Pompano Park and a portion of Commercial Boulevard, the City is now approximately 5.5 square miles in area and home to an estimated 44,853 residents. The City is mostly a residential community with only small areas of business and commercial activity.

Fiscal Year 2025-26 Millage Rates

For FY 2025-26, the City is proposing to maintain the same rate—7.4000—for the 9th consecutive year. Even with a steady tax rate, the City is still projecting $18.97 million in revenue due to rising property values. This reflects responsible fiscal management—meeting community needs without increasing the tax rate. The FY 2025-26 rolled-back rate is 6.8458, which is the tax rate that would allow the City to collect the same amount of money as last year from existing properties, despite any increases in property values. This chart shows that the millage tax rate has remained stable at **7.4000** since 2018.



*Proposed millage rate

Where Do Property Taxes Go?

Collected by the County, about 34.41% of the resident's county tax bill goes to the City; the rest is paid to other taxing authorities such as the County (26.36%), the School board (30.15%), and other special taxing districts (9.08%)

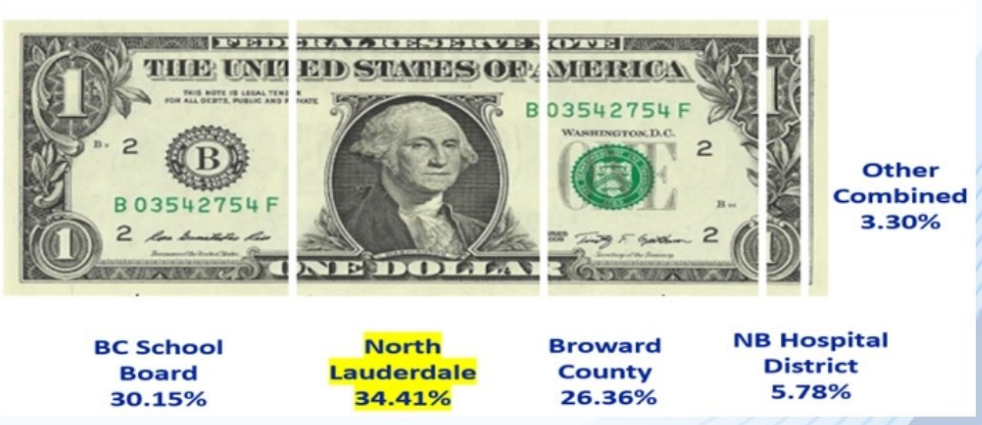
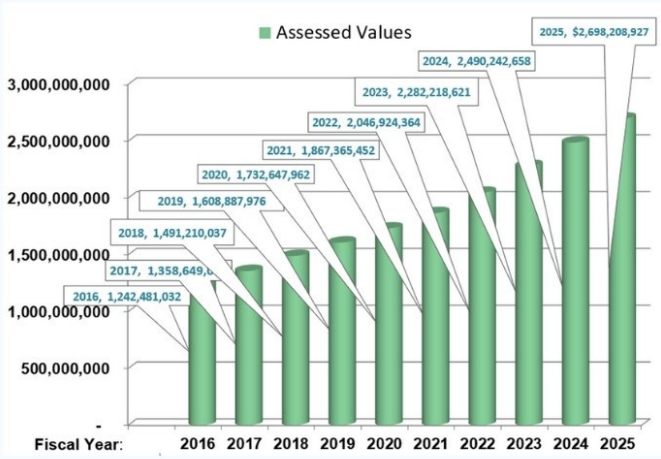


Table of Contents

Property Tax Revenue Growth Trend

The City's total taxable value increased from $2.490 billion in 2024 to $2.698 billion in 2025, reflecting an 8.35% year-over-year increase. This steady growth trend has continued over the past decade, with taxable values nearly doubling from approximately $1.24 billion in 2016 to over $2.69 billion projected for 2025. Significant increases occurred in 2022 and 2023, each with sharp gains of more than $200 million. This upward trend highlights strong economic development, increased property demand, and an expanding tax base. These rising values play a critical role in budget planning and funding essential public services. Notably, North Lauderdale ranks 13th out of 31 cities in Broward County for taxable property value growth.



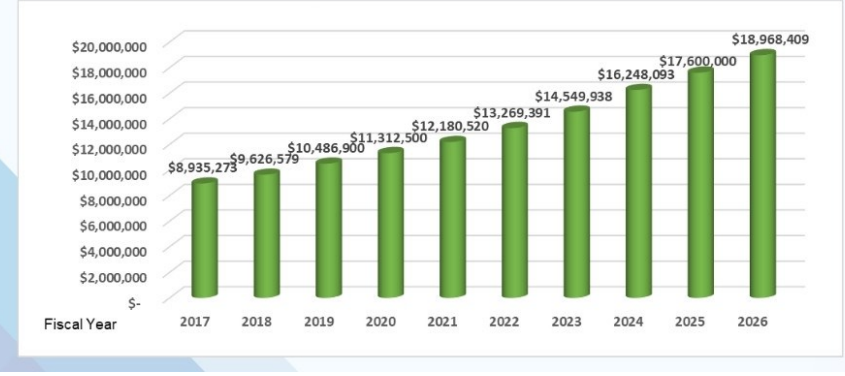
FY 2025-26 Citywide Budget by Fund

The City's Fiscal Year (FY) 2025-26 total budget of $157.1 million includes $101.8 million in operating expenses and $55.3 million in capital improvement expenditures. The City's total expenditures across all funds are projected at $157.1 million for Fiscal Year 2026, reflecting a slight decrease of $3.1 million from $160.2 million in FY 2025. This change is due to the planned completion of ARPA-funded projects, while maintaining strong investments in core services and infrastructure. The General Fund is the largest portion, making up 35% of the total budget at $54.9 million. The Utilities Fund is next at 20%, reflecting infrastructure needs like water and sewer services. This chart emphasizes the city's balanced investment across both core services and critical infrastructure. Despite the overall reduction in total expenditures, the FY 2026 budget prioritizes fiscal responsibility, service continuity, and strategic investment in the community's long-term needs.

Fund Name	FY 2025 Budget	FY 2026 Budget	Change from 2025
General Fund	$ 49,832,436	$ 54,868,691	$ 5,036,255
ARPA General Fund Subfund	11,997,837	2,547,957	(9,449,880)
Street Maintenance Fund	5,153,915	3,880,511	(1,273,404)
Transportation Surtax Fund	11,955,297	13,641,032	1,685,735
Fire/Rescue Fund	12,329,682	14,606,976	2,277,294
Water Control District	1,898,888	2,195,919	297,031
Solid Waste Fund	4,030,100	4,151,360	121,260
Capital Projects Fund	3,959,800	9,938,000	5,978,200
Utilities Fund	37,501,953	31,167,973	(6,333,980)
Stormwater Fund	17,343,062	14,003,640	(3,339,422)
Vehicle Maintenance Fund	204,500	230,200	25,700
Information Technology Fund	2,189,723	3,572,209	1,382,486
Insurance Fund	1,838,000	2,280,536	442,536
Total Expenditures/ Expenses	**$ 160,235,193**	**$ 157,085,004**	**$ (3,150,189)**

Property Tax Revenue Growth Trend

The City has experienced a consistent upward trend in property tax revenue over the past ten years, increasing from $8.9 million in FY 2016 to nearly $19 million projected for FY 2026. Each fiscal year has shown steady growth, with particularly notable increases over the past three years. This trend reflects the combined impact of rising property values and an expanding tax base. It also serves as a strong indicator of the City's fiscal health and economic momentum.



General Fund

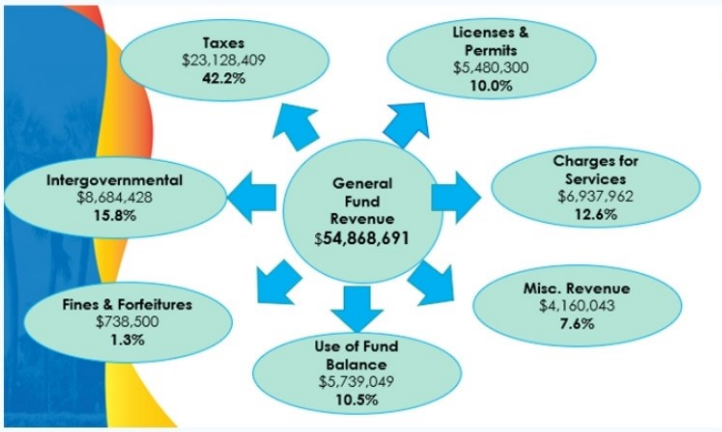
The General Fund is the primary source of funding for basic government services. A large part of the services provided on a day-to-day basis includes police protection, code enforcement, parks and recreation activities, as well as the less visible services such as the executive management, financial accounting, and legal counsel.



General Fund Revenues

Where the money comes from???

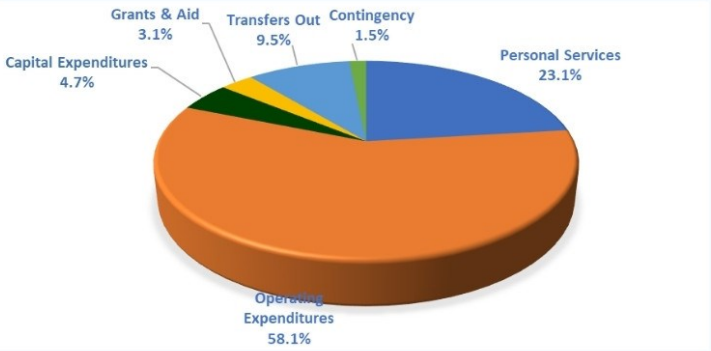
The City's General Fund Revenue for Fiscal Year 2025-26 is projected at $54.9 million, with funding derived from a diverse mix of sources. The largest share of revenue comes from Taxes, accounting for $23.1 million or 42.2% of the total, underscoring the importance of property and other tax revenues to the City's operations. The City also anticipates using $5.7 million from its Fund Balance, which makes up 10.5% of the General Fund budget. This strategic use of reserves helps support one-time expenditures or balance the budget without placing additional burden on taxpayers. This balanced revenue mix supports the City's ability to maintain core services, invest in infrastructure, and respond to community needs while demonstrating fiscal responsibility and resilience.



General Fund Expenditures

Where the money goes

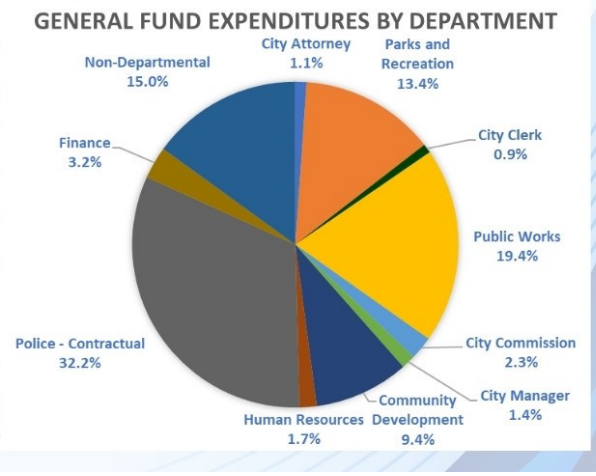
The City's General Fund expenditures for FY 2025-26 reflect a balanced approach to supporting operations, personnel, and capital needs. The largest portion of the budget—58.1%—is allocated to Operating Expenditures, which cover the day-to-day costs of delivering essential services to residents, such as utilities, supplies, maintenance, and contractual services. Personal Services account for 23.1% of total expenditures, reflecting the City's continued investment in its workforce, including salaries, wages, and employee benefits. This category ensures that departments are staffed effectively to maintain service levels and respond to community needs. This distribution reflects the City's commitment to operational efficiency, fiscal responsibility, and continued investment in public services and infrastructure.



General Fund Expenditures by Department

The City's General Fund budget for FY 2026 reflects continued investment in essential services, public safety, and community programs. Total departmental spending is projected to increase by 10.1%, from $49.8 million in FY 2025 to $54.9 million in FY 2026. Police Services remains the largest departmental expense, with a budget of $16.7 million, ensuring continued focus on community safety. Public Works is allocating $9.4 million to support infrastructure, canal maintenance, and facility improvements. Parks & Recreation budget reflects a slight increase to enhance public spaces and recreational activities. Administrative departments (City Commission, City Manager, City Attorney, City Clerk, Human Resources, and Finance) remain stable with increases primarily related to personnel services and consulting fees. Community Development sees one of the most significant increases at 48.9%, rising to $6.93 million, as part of broader efforts to revitalize neighborhoods and support long-term growth. This fiscal year, the City has allocated $1.5 million in Home Rehabilitation grants for our residents. The Change in Fund Balance is projected to increase by 31.4%, from $4.37 million in FY 2025 to $5.74 million in FY 2026, providing additional financial flexibility and resilience. This budget positions the City to meet growing community needs while maintaining responsible financial management.

	FY 2025 Budget	FY 2026 Budget	% Change from FY 2025	$ Change from FY 2025	% of Total
Department					
City Commission	$ 1,134,163	$ 1,520,572	34.1%	$ 386,409	2.8%
City Manager	691,895	1,493,011	115.8%	801,116	2.7%
City Attorney	555,645	560,700	0.9%	5,055	1.0%
City Clerk	439,224	439,899	0.2%	675	0.8%
Human Resources	860,230	1,020,320	18.6%	160,090	1.9%
Finance	1,594,814	1,882,179	18.0%	287,365	3.4%
Public Works	9,683,782	9,398,488	-2.9%	(285,294)	17.1%
Parks and Recreation	6,658,606	7,166,412	7.6%	507,806	13.1%
Community Development	4,658,708	6,936,213	48.9%	2,277,505	12.6%
Police - Contractual	16,056,659	16,721,569	4.1%	664,910	30.5%
Non-Departmental	7,498,710	7,729,328	3.1%	230,618	14.1%
Total Expenditures	$ 49,832,436	$ 54,868,691	10.1%	$ 5,036,255	100%
Change in Fund Balance	$ 4,368,065	$ 5,739,049	31.4%	$ 1,370,984	



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North Lauderdale

City of North Lauderdale

STRATEGIC PLAN

2022-2030



Updated by the City of North Lauderdale City Commission | August 2022





NORTH LAUDERDALE
VISION 2030

Continuing through the year 2030, the City will expand first-rate services to our diverse North Lauderdale community by being a fiscally responsible, transparent and informative government, providing safe, attractive, family-oriented neighborhoods with quality educational partners for the Fun City in the Heart of Broward.





GOAL 1

Provide Outstanding Services while Maintaining Public Accountability and Fiscal Responsibility

- Provide high-quality services in a professional and courteous manner utilizing the North Lauderdale PROUD Program.
- Train all staff to provide High Quality Respectful Customer Service to all.
- Ensure that City policies are designed to attract, recruit and retain the best possible employees.
- Continue assessment of services provided to the City for quality and value.
- Maintain a conservative financial plan that provides for operations and capital improvements while maintaining adequate reserves.
- Achieve the Government Finance Officers Association certificates in Financial Reporting and Budgeting to provide accountability to residents.



GOAL 2

Enhance Transparency with Effective Communication



- Utilize communication methods including city website, automated phone announcements, newsletters and television station programming.
- Increase communication of recreational programs and special events.
- Develop a comprehensive marketing strategy aimed at promoting the City's image and enriching the business/ development market.
- Communicate the City's Emergency Operation activities through the hurricane preparedness newsletter, city website and television station.

GOAL 3

Enhance safety through the provision of Police and Fire/Rescue Services

- Maintain sufficient police officers to mitigate crime and provide a safe working and living environment.
- Provide workers with the tools and training needed to meet community public safety needs.
- Provide emergency response services, fire inspection services, and fire prevention and safety training.
- Enhance community awareness of public safety programs.



GOAL 4

Build Quality Partnerships to Contribute to Community Improvement



- Maintain partnership with Chamber of Commerce and relationships with surrounding municipalities to benefit all communities.

- Continue to work with grant funding agencies to provide first-time home buyer assistance and assist homeowners in protecting their homes from natural disasters.

GOAL 5

Contribute to Family Orientated Neighborhoods

- Utilize available grants and other funding sources for the redevelopment and improvement of our neighborhoods and business community.

- Provide recreation programs for all at an affordable price.

- Maintain roads within the City and pressure clean, repair and/or replace damaged sidewalks.



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Elected Officials



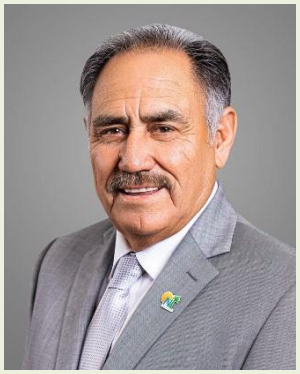
Mayor
Samson Borgelin



Vice Mayor
District D
Dee Lewis-Ricketts



Commissioner
District A
Luke Lewis

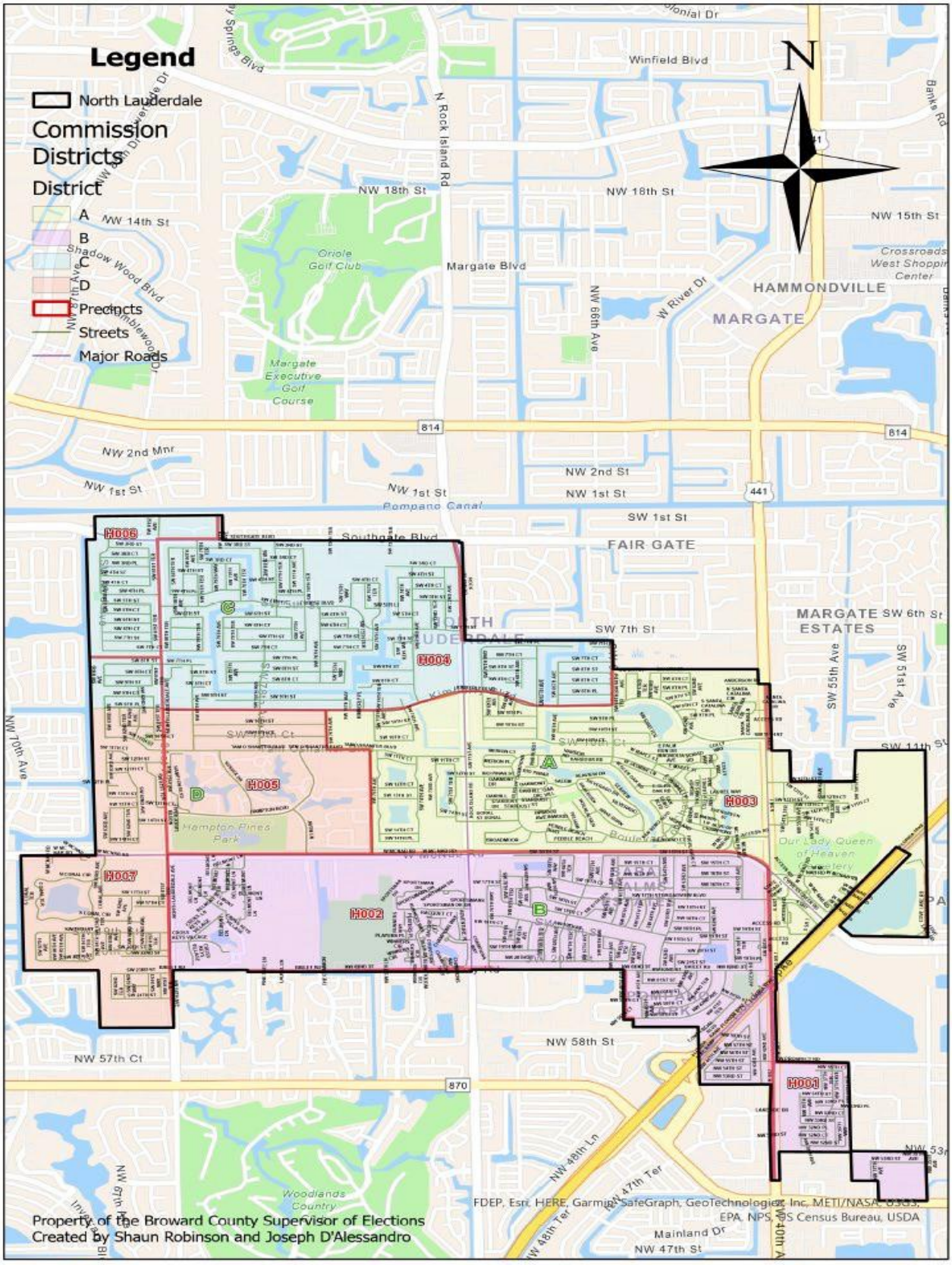


Commissioner
District B
Mario Bustamante



Commissioner
District C
Dr. Regina Martin

Commission Districts

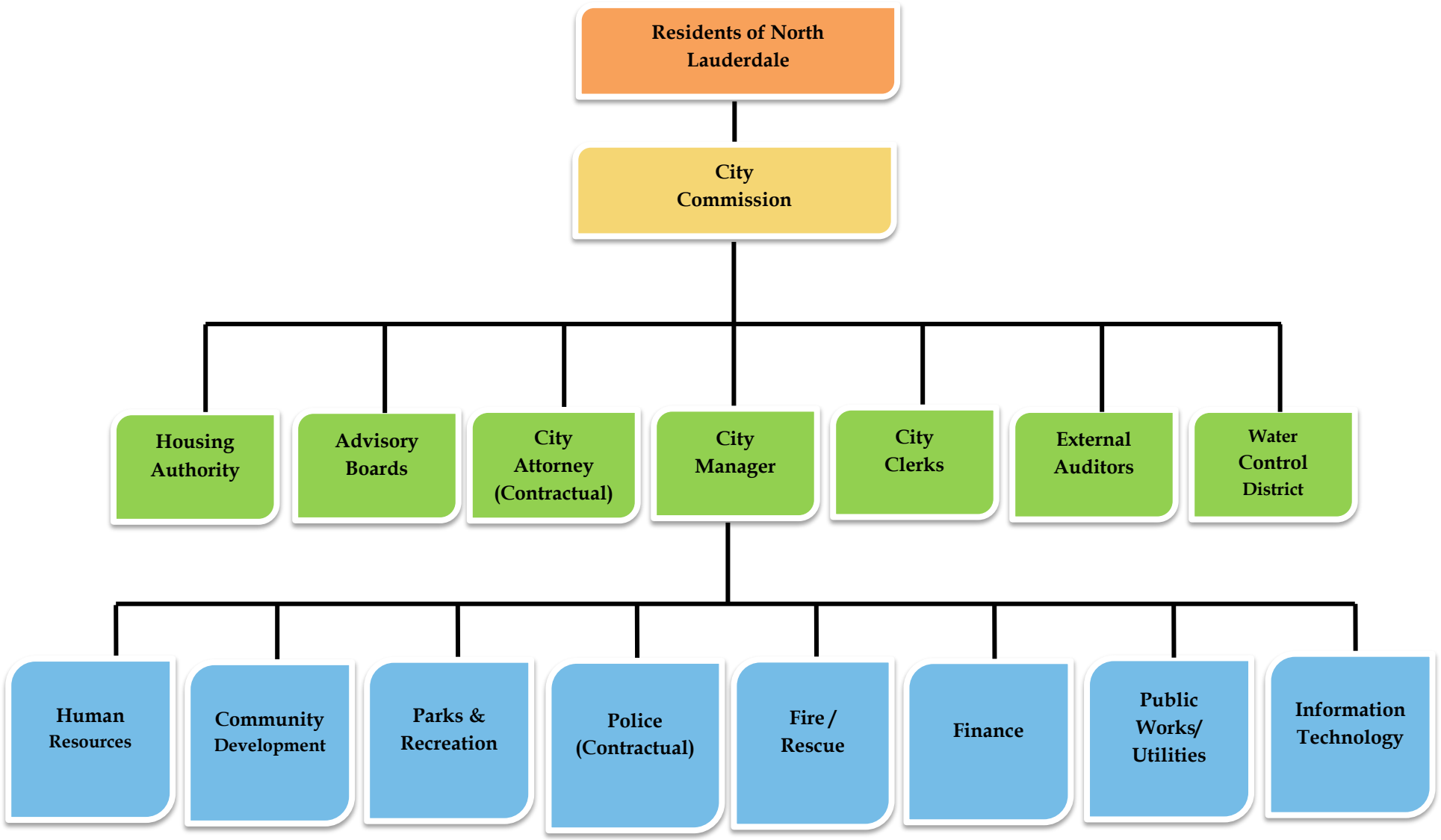


BROWARD JOE SCOTT SUPERVISOR OF ELECTIONS

City of North Lauderdale
Commission Districts and Precincts

BROWARD JOE SCOTT SUPERVISOR OF ELECTIONS

Citywide Organizational Chart



City Administration

City Manager

Michael Sargis

City Attorney

Michelle Paimes

City Clerk

Susan Slattery

Department Directors

Tanya Davis-Hernandez – Community Development Director

Patrick Cann – Parks & Recreation Director

Sophia Henderson – Finance Director

David Sweet – Fire Chief

Ramona Woods – Human Resources Director

Mitch Williams – Information Technology Director

Captain Ruth Beaubrun – Police District Chief

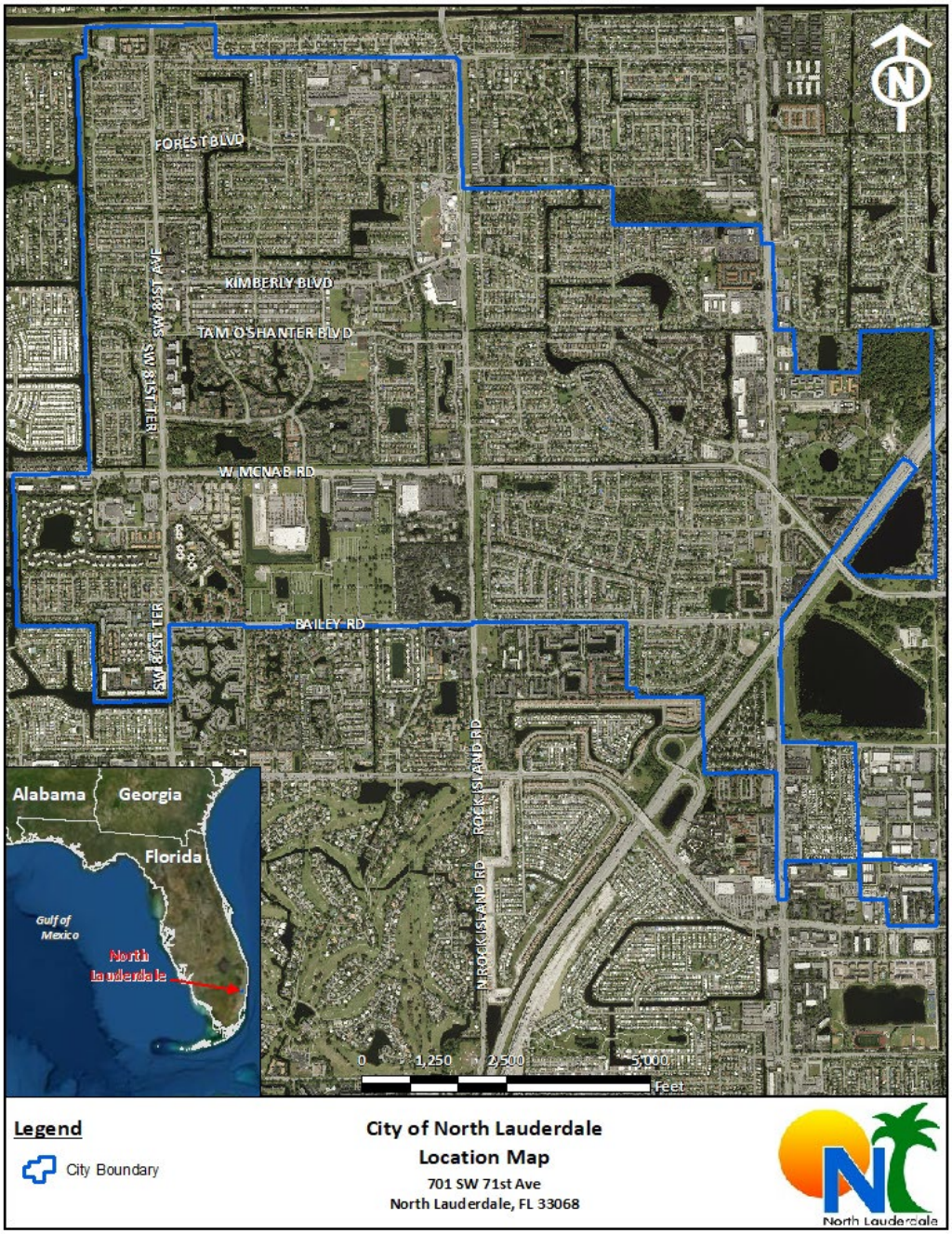
Sam May – Public Works/Utilities Director

North Lauderdale

About North Lauderdale

The City of North Lauderdale is located in Broward County, Florida. It is an inland community bordered by the cities of Fort Lauderdale, Margate and Tamarac. The main roadways coming into the City are McNab Road, Rock Island Road (also known as Southwest 71st Avenue), Southwest 81st Avenue, Southgate Boulevard, State Road 7 and Prospect Road.

As a result of the annexations of Broadview/Pompano Park and a portion of Commercial Boulevard, the City is now approximately 5.5 square miles in area and home to an estimated 44,971 residents. The City is mostly a residential community with only small areas of business and commercial activity. Most of these commercial establishments are found along the main roadway corridors of State Road 7, McNab Road, Southgate Boulevard and Commercial Boulevard.



About North Lauderdale

HISTORY OF THE CITY

The City of North Lauderdale was incorporated in 1963 by a group of developers and builders. Prior to that, the area was basically cow pastures and vegetable farms. The Founding Fathers wrote a charter, had the City incorporated and served as its first officials.

In 1968, City Hall was relocated to a little red brick house just off State Road 7 on Anderson Road (which is the northern boundary of the City). This red house consisted of five very small rooms that were converted into offices. Shortly thereafter, the first residents moved into the City in the sub-division that is now referred to as Kimberly Village Section One. During the same year, the City's first utility tax was imposed.

The City's first election was held on April 8, 1969. The Founding Fathers set up a Mayor/Council form of Government and volunteered to serve as both the City's legislative and department heads. The City's employees consisted of the City Clerk Administrator, the Deputy City Clerk, a Water & Sewer Plant Operator and one police officer. The Bailey Road Volunteer Fire Department was created to serve a population that, by this time, had grown to 2,500 residents.

In 1971, City Hall was moved to 6100 Kimberly Boulevard, which is currently known as the Samuel Miller Senior Center. The building was built by the Oasis Organization and served as a country club for area residents. In July of 1973, the City's first Ad Valorem Tax was imposed. Two years later, the City Charter was changed to the "Strong Mayor" form of government. The Mayor acted as the City's Chief Administrator and manager of the day-to-day operations while the Council served in a legislative capacity.

Over the next couple of years, the paid Fire Department was established. City Hall was moved to 6601 Boulevard of Champions. This building was constructed by the North Lauderdale Development Company and also served as a country club to area residents.

The year 1980 brought two major changes to the City. First, the Charter was changed again to the City Manager/Council form of government. Under this form of government, the City Manager was in charge of the City's day-to-day operations while the City Council provided the necessary legislation. The second change was that City Hall found its final home at the Municipal Complex located at 701 SW 71st Avenue. This facility was named after the first mayor elected under the Strong Mayor form of government, Mayor P.A. (Pat) Petta.



In 2001, the name of the City Council was changed to City Commission by a Charter amendment. Voters were asked in 2004 to decide on the makeup of the Commission, and elected to have four district Commissioners with a Mayor running at large.

Today, the City of North Lauderdale has 200 employees and approximately 44,853 residents within its 5.5 square miles. North Lauderdale is primarily a residential community and is home to many churches and small businesses.

The City of North Lauderdale residents are proud to call their City home to marine artist Wyland's "International Year of the Reef" Wall as part of his world-renowned Whaling Wall art project. The North Lauderdale wall, along McNab Road, is comprised of 1,000 feet of murals and is the 99th and final mural in the United States, preceding his final wall in Beijing at the 2008 Summer Olympics. Other famed artists Romero Britto and Guy Harvey, plus numerous art enthusiasts and youth throughout the South Florida community also participated in the "painting of the wall" event.

About North Lauderdale

CITY GOVERNMENT

The City operates under a Commission-City Manager form of government. Under this form of government, the City Manager is in charge of the City's day-to-day operations while policymaking and legislative authority are in the hands of the City Commission (Commission).

The Commission is comprised of four commissioners that represent separate geographic districts and a Mayor that is elected citywide. All of the elected officials are elected for four-year staggered terms. The Commission is responsible for hiring the City Manager, City Clerks and City Attorney. The Commission acts as the Board of Directors of the City, directing the Administration to carry out policies and achieve goals set by them. The Commission has the power to adopt resolutions, pass ordinances, adopt and amend the annual budget, and adopt the City's millage rate. In addition to these responsibilities, each Commissioner also sits as a member of the North Lauderdale Water Control District's Board of Supervisors as well as the private North Lauderdale Recreation Foundation.

The Commission meets regularly on the second and last Tuesday of each month in the Commission Chambers at City Hall. The Commission meetings start at 6:00 P.M. Although Commissioners are part-time employees, they spend numerous hours carrying out the City's official business.

The City Manager acts as the City's Chief Executive Officer and is responsible for hiring the department directors and all City employees other than those hired directly by Commission. The department directors work for the City Manager to supervise operations much the same way vice presidents do in the private sector.

The City Manager is responsible for submitting the proposed annual budget to the Commission and ensuring the efficient and effective operation of the City. The City Manager has operational control over the all City's departments.



About North Lauderdale



The Human Resources Department is responsible for coordinating the hiring of workers, developing benefit packages, reviewing injury reports, preparing safety reviews, examining workers' compensation insurance claims and preparing the staffing/comprehensive pay plan for the budget.


The Government Finance Officers Association of the United States and Canada

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

Finance Department
City of North Lauderdale, Florida

The Finance Department is responsible for the accounting, budgeting and financial management of the City. This includes financial statement preparation, payroll, accounts payable, purchasing and monitoring of utility billing functions. The Finance Department coordinates with other departments in the preparation of the budget under the direction of the City Manager.



Information Technology is responsible for computer hardware and software applications used throughout the City as well as the monitoring and operation of the City's network. This Division is also responsible for maintaining the infrastructure of the City's website at www.nlauderdale.org.



Public Works Crew Beautifies a Median

The Public Works/Utilities Department is responsible for maintaining the City's infrastructure. This includes overlaying streets, installation and repair of sidewalks and providing canal maintenance. They oversee the contract for water management services and maintain sewer systems. They also maintain all of the City's green space including roadways, parks and public swale areas.

The Parks and Recreation Department is responsible for Community events like North Lauderdale Days and Haunted Hamptons. This Department operates the City's highly successful Summer Camp and holiday camps for over 2,000 children. They provide City recreational programs, operate the adult and youth sports leagues, provide senior programs and operate the City's bus program. They also oversee the contract for the City's swimming pool services.



Parks and Recreation Egg Hunt

About North Lauderdale

The Community Development Department is responsible for ensuring that City neighborhoods and commercial properties are designed and built to be functional and compatible with surrounding developments. They ensure the properties are consistent with the City's Code of Ordinances and that they remain aesthetically pleasing, thereby having a positive impact on property values. The staff achieves results by forming partnerships with residents, developers and business owners. They provide guidance, education, communication, assistance and excellent customer service through the fair and consistent application of laws, regulations and codes. The following boards assist the City Commission with Community Development advisory services and case proceedings:



- Code Enforcement Board
- Community Sustainability Board
- Development Review Committee
- Housing Authority Board
- Planning and Zoning Board
- Special Magistrate



Books and Badges Event

The Police Department is responsible for the enforcement of all State and local laws. They are instrumental in the reduction of the crime rate by providing police presence and other community involvement programs. Additional programs offered include National Night Out, Teen Explorer, Fingerprinting and School Resource Officers. The City currently contracts with the Broward Sheriff's Office (BSO) to provide this service to the community.

The Fire Department is responsible for fire control, fire prevention programs, and emergency medical services. The Department also has a very active Explorers Program.



Fire Rescue Demonstration at April Pools Day

Community Profile

Year of Incorporation
1963

Form of Government
Commission - City Manager

Square Miles
5.5

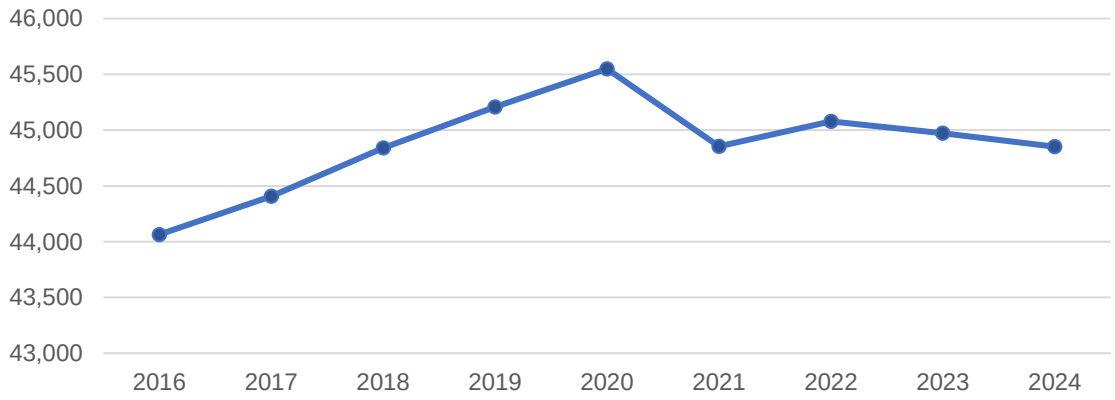
NORTH LAUDERDALE
A Fun City In The Heart Of Broward

Number of Parcel Properties
11,499

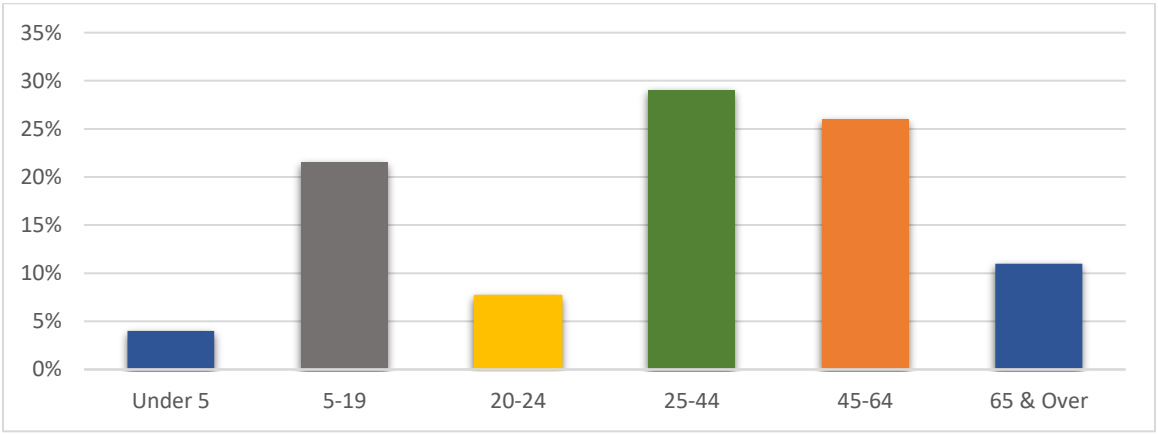
Residential Property Parcels
11,071 (96%)

Average Single Family Home Market Value
$357,013

Population [1]

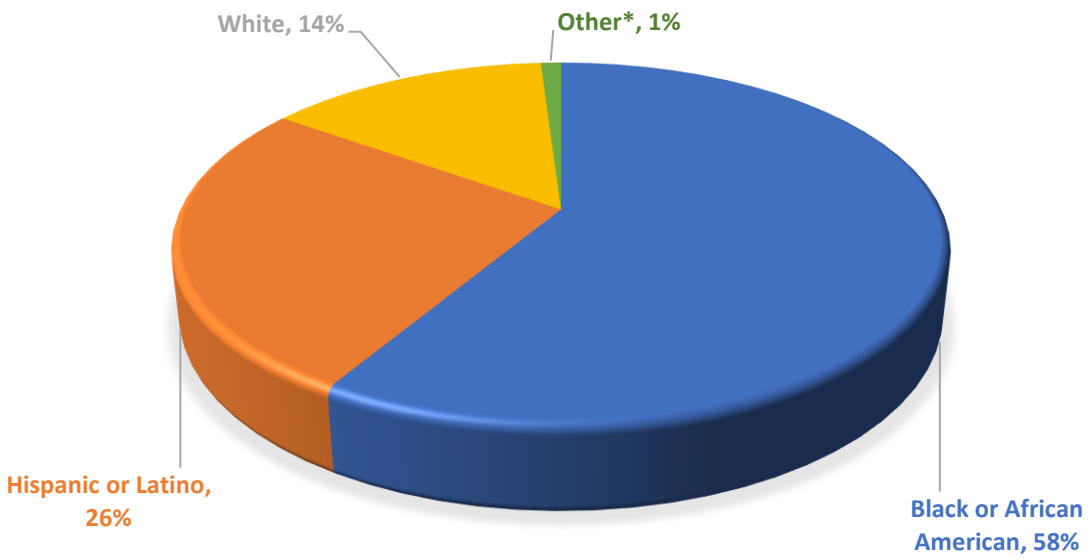


Age Characteristics [2]

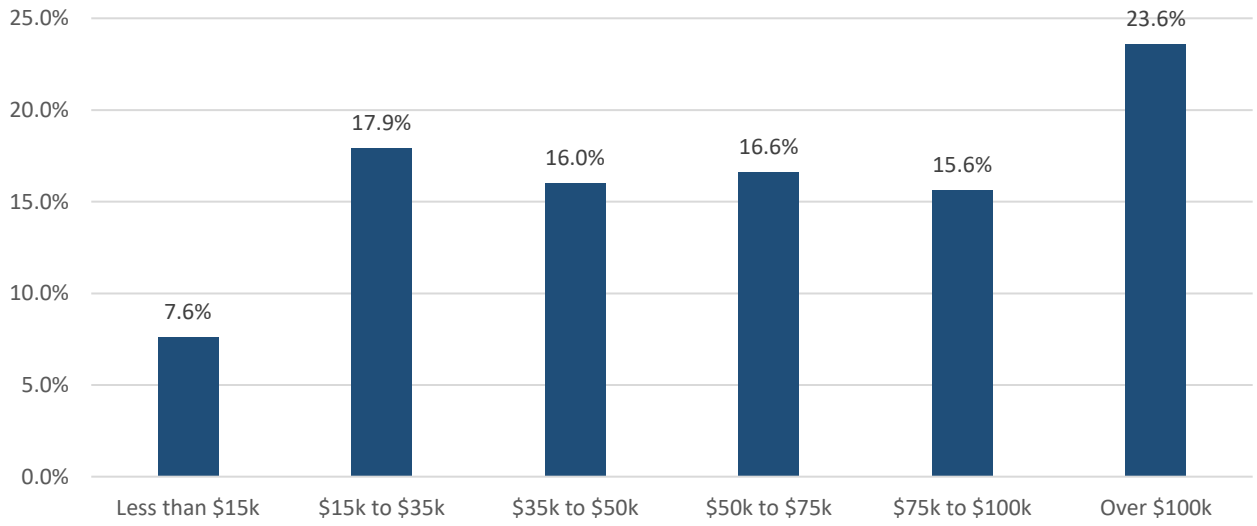


Community Profile

Ethnicity Characteristics [2]



Income Characteristics [2]



SCHOOLS [3]

Type of School	Number of Schools	Enrollment
Elementary Schools	4	2498
Middle Schools	1	750
High Schools	-	-
Charter Schools (K-12)	3	2,167

Community Profile

PRINCIPAL EMPLOYERS [4]

Broward County School Board	2.88%	FirstService Residential	0.44%
Memorial Healthcare Systems	1.54%	City of Fort Lauderdale	0.27%
Broward County Government	1.20%	Spirit Airlines	0.25%
Broward Health	0.83%	American Express	0.24%
Nova Southeastern University	0.48%	AutoNation	0.22%

PRINCIPAL TAXPAYERS [5]

North Lauderdale 408 Owner LLC	2.72%	Asher AI, LP	1.93%
Archdioces of Miami Queen of Heaven Cemetery	2.18%	SCI Funeral Services of FL LLC	1.45%
Florida Power & Light Company	2.14%	One Park Plaza LLC	1.34%
1700 S State Road 7 Owner LLC	2.07%	Hampton Place Joint Venture	1.16%
Hampton Lakes Associates	1.98%	TPUSA Inc	1.06%

Source of Information:
1 University of Florida Bureau of Economic and Business Research (BEBR)
2 United States Census
3 Broward County Schools Website
4 Financial Reporting Section of Broward County
5 North Lauderdale FY2024 Annual Comprehensive Financial Report
*American Indian, Alaskan Native, Asian, Native Hawaiian, Other Pacific Islander, Not Hispanic or Latino, two or more races or some other race not listed

City Events

The City of North Lauderdale hosts the following events annually, in addition to other special events.



Dr. Martin Luther King Jr.

The City teams up with local schools to promote and celebrate the life of Dr. King. Speeches and music highlight this event which also includes the playback of the "I Have A Dream" speech.

Eggstravaganza

Eggstravaganza is an egg hunt for children 15 and under that takes place on all three fields at the Sports Complex. There are over 13,000 eggs that are stuffed with candy or small prizes. In addition, there are 60 eggs with special prizes.





North Lauderdale Days

North Lauderdale Days is the City's Founders Day Celebration and is set by City Code to be a free day of activities. Typically, an occasion that takes place over two days, Friday night and Saturday, this event is diverse and multi-cultural. There are free arts and crafts, shows, rides, games, contests and swimming at the pool. In addition, there is a business expo, craft vendors, food trucks and musical entertainment. The conclusion of the event is a large concert and fireworks show.

Memorial Day

The City honors North Lauderdale residents who have died serving their country with an event that includes speeches and music. There is also a wreath laying at the North Lauderdale Veterans Memorial.



City Events

Halloween Hoopla & Haunted Hamptons



Open to children of all ages, this event offers a safe alternative to trick or treating door to door. Children are encouraged to dress in costumes and go trick or treating through the trail at Hampton Pines Park. Volunteers dressed in costumes from all different cartoons and shows and distribute over 40,000 pieces of candy and prizes. In addition, Friday and Saturday nights in the month of October, Hampton Pines Park is transformed into a very scary haunted trail.



Veterans Day

Speeches and music highlight this event that takes place at the Veterans Memorial. In addition, Veterans are honored with a wreath laying at the memorial.

Winterfest

The Sports Complex is transformed into a Magical Winter Wonderland with carnival rides, hay rides, games and contests, face painters, clowns, concessions, and crafts. Pictures with Santa, Rudolph and other special guests are available. Admission to this event is either $5 or 5 cans of food and all proceeds are donated to local food banks.



City Events

Holiday Parade and Tree Lighting

Up to 120 floats from local dance/sports teams, businesses, youth groups and fire trucks make up this annual parade. In addition, there are marching bands performing throughout. The Tree Lighting Ceremony is at the conclusion of the parade and includes a variety of singers, performers and special guests.





Winter Walk

As an alternative to drive-through displays, North Lauderdale transforms Hampton Pines Park into a trail of colorful displays. Families can take a stroll through the lights and then visit Santa, take fun holiday photos with Santa, and even see snow.

Mayor's Multicultural Events

The City hosts a variety of Multicultural Events throughout the year. These events are intended to expose residents to diverse cultures and experiences and reduce stereotypes and prejudices, contributing to a more harmonious community



Grants

The City of North Lauderdale actively seeks out grants to pay for a portion of larger capital projects. By doing so, the City is able to relieve the impact of these costs to residents. Community Development staff, in conjunction with the individual departments, manage these projects. Some examples of grants that have been awarded for upcoming projects are listed as examples. This listing only represents a portion of the grants that are for City projects, and does not include the funding that is received to distribute to residents.

Tam O'Shanter Improvements

The City was awarded a Resilient Florida Grant for **$5,393,000** for Tam O'Shanter Improvements. The project is to repave and grade Tam O'Shanter Boulevard, and improve the stormwater drainage on that road from Rock Island to SW 81st Avenue. The grant will need to be matched with Stormwater Management funds.

Stormwater Utility Backflow Prevention

The City received **$550,000** in State of Florida appropriation funding to improve the drainage throughout the City. This project will include the installation of special valves that will be able to close to prevent water from flowing from the C-14 Canal to City canals during extreme storm events. The construction of this project is included in 2026.

C-14 Pump Station

To continue the focus on improved drainage, Public Works applied for and received multiple grants to install a C-14 Pump Station. The new pumping station will reduce initial amounts of water in a major storm event, reduce peak stages, and flood duration across the whole city.

In total, three grant sources will be used to pay for this major infrastructure project. **$3,550,000** in funding was awarded from Resilient Florida. An additional **$3,285,000** was awarded from Rebuild Florida. Finally, the **$450,000** balance of the $1 Million State Appropriation award will be used. The Stormwater Fund is only budgeted to use $265,000 of non-grant funds as a match to cover the remaining cost of the project.

Broward County Surtax

North Lauderdale was the second city in the County to begin work on Surtax projects. The City was originally awarded three Interlocal Agreements (ILA), two for design and one for construction. The Fiscal Year 2026 budget includes construction projects for Southwest 81stAvenue, Boulevard of Champions, and Silver Lakes Drainage, totaling over **$8,600,000**. In addition, there is a repair and maintenance project for an additional **$2,900,000** of funding. Although the formal ILAs are pending for these projects, they were included in Broward County's funding plan.

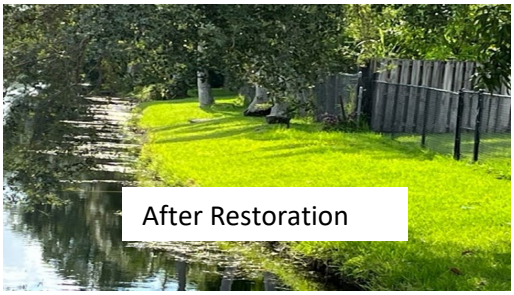
Canal Rehabilitation

In order to strengthen the City's canals, a **$2,600,000** grant from Resilient Florida was received. In addition, **$3,299,166** of American Rescue Plan Act (ARPA) funds are budgeted to match the Resilient Florida grant. The rehabilitation will result in better drainage in addition to the beautification of the City. The Request for Proposal (RFP) for this project was released in 2024 with construction to begin in 2025.

Prior Canal Bank Restoration Examples







Grants

Hampton Pines Park

The City received **$1,500,000** from the Land Water Conservation Fund Grant (LWCF). These funds come by the way of Congress through U. S. Department of the Interior and National Parks Service (NPS). They are administered by the Florida Department of Environmental Protection. These funds will be used to provide funding for outdoor recreational elements including, but not limited, installing an ADA compliant stall in existing family restrooms, widening all existing interior asphalt pathways to at least 8 feet and make them ADA complaint, 1-mile trails-RTP, replace 2 existing playgrounds, and repair fishing docks to make them ADA compliant.

Community Affairs Center

The City received a state appropriation of **$250,000** to be used for the plan, engineering, architectural design, and permitting of a new Community Affairs Center to be located off the vacant plot of land on Tam O'Shanter Blvd just east of 81st Avenue. Once completed it would be the first of its kind in the City. It will provide a wide variety of programming and support services to the residents of North Lauderdale including those in the nearby Silver Lakes neighborhood.

Electronic Stair Chairs – Fire Department

The Fire Department received **$40,000** from the Firehouse Subs Public Safety Foundation for new electronic stair chairs. These motorized devices are used by the Fire Department to safely transport patients up or down stairs, reducing physical strain on personnel. It uses a battery-powered motor to move a patient down a staircase using tracks, making it ideal for situations with heavy patients or long, steep staircases, especially when elevators are unusable.

Drone – Fire Department

The City received **$25,000** from the Florida Department of Law Enforcement (FDLE) to replace the existing drone used by the Fire Department. The new drone will be used by the Fire Department during fire rescue operations and in training exercises.

Legislative Update

Staff of North Lauderdale, in partnership with the City Attorney Office, are constantly monitoring the impact of new legislation. The Florida Legislature meets in session every year for 60 consecutive days. Regular session convenes on the second Tuesday after the first Monday in January of each even-numbered year, and convenes on the first Tuesday after the first Monday in March of each odd-numbered year. At that time, State Legislators are presented with hundreds of bills to review. Bills that are approved are presented to the Governor for final approval or veto.

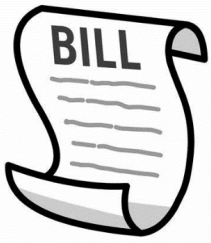
Some of the spotlight bills from the 2025 Session that the City was following are summarized below.

- House Joint Resolution (HJR)s 201–213 (2025) propose various reforms to Florida's property taxes, primarily aimed at reducing or eliminating non-school ad valorem taxes on homesteads, increasing exemptions for seniors, enhancing the transferability of Save-Our-Homes benefits, and limiting assessment increases. These resolutions would require voter approval in the 2026 election to amend the state constitution and provide homeowners with significant tax relief, while potentially impacting local government revenues. Passage of this amendment will mean less ad valorem tax revenue for the City and other taxing districts.

- House Bill (HB) 683 prohibits local governments from prohibiting homeowners from installing synthetic turf. Local governments are now prohibited from requiring construction contracts, cost breakdowns, or profit statements as part of a permit application. They must respond to contractor change orders and price quotes within fixed deadlines and issue certain single-trade permits—such as electrical, plumbing, or roofing—within specific timeframes. The bill also authorizes virtual inspections and mandates that jurisdictions accept plan reviews and inspections performed by qualified private providers, including those using automated review software.

- HB 551: Effective July 1, 2025, HB 551 streamlines permitting and inspection for fire alarm and sprinkler system projects. It requires local enforcement agencies to issue permits within 2 business days and conduct inspections within 3 business days for eligible projects, allows work to begin immediately, limits additional plan review requirements, and mandates partial permit fee refunds if deadlines are missed. The bill also ensures local fire prevention ordinances align with state requirements, aiming to improve efficiency, reduce administrative delays, and maintain public safety oversight.

- HB 929: Effective July 1, 2025, HB 929 strengthens firefighter health and safety by requiring rules on occupational diseases and suicide prevention, mandating employers provide gear free of hazardous substances, notifying firefighters of gear risks, recommending limits on weekly work hours, and promoting mental health awareness and best practices. The law ensures comprehensive protection for Florida's firefighters, addressing both physical and mental health concerns.



- HB 749: Effective July 1, 2025, the law mandates that public employers cover the full premium of health insurance for the injured firefighter, as well as their spouse and dependent children. This provision aims to provide comprehensive support to the families of firefighters who sustain catastrophic injuries in the line of duty.

Table of Contents

Legislative Update

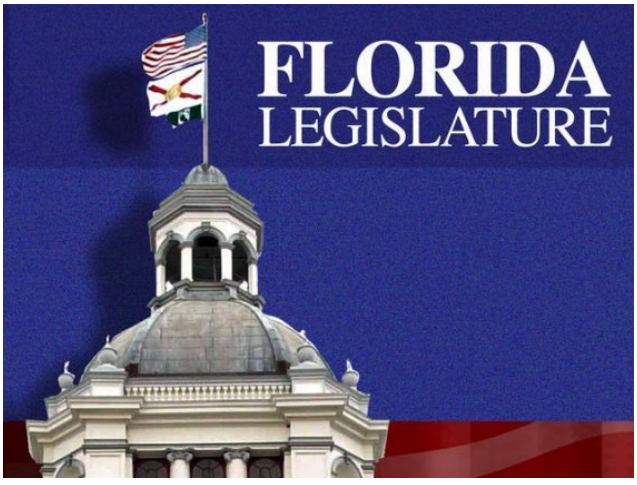
- Senate Bill (SB) 1730: On June 23, 2025 the Governor signed SB 1730 (Chapter 2025-172, Laws of Florida) effective July 1, 2025. The law amends the Live Local Act and aims to streamline the development of affordable housing by providing local governments with greater flexibility in land use and zoning. By facilitating the approval of affordable housing projects on religious land and within flexibly zoned areas, the law seeks to address housing shortages and promote community development. However, local governments must balance these provisions with existing regulations and community needs to ensure sustainable growth.

- HB 7031: During the 2025 legislative session, Florida's HB 7031 (Chapter 2025-208) was enacted, delivering significant tax policy changes including the repeal of the commercial lease tax (effective Oct 1, 2025), expanded affordable housing exemptions, adjustments to local tax authority, and enhanced taxpayer appeal rights.

- HB 1123: Florida House Bill 1123 (2025), signed into law as Chapter 2025-117, authorizes local governments operating sewer systems to reinvest revenue from these systems into their expansion. This legislation facilitates the transition from septic to central sewer systems, aiming to improve wastewater management and reduce environmental contamination. The law took effect on July 1, 2025, and is expected to have a positive fiscal impact by enhancing infrastructure and promoting cleaner water systems. This measure supports municipalities in improving public health and environmental quality through expanded and upgraded sewage infrastructure.

- HB 7033: During the 2025 legislative session the Florida House advanced comprehensive tax-reform legislation that included a permanent sales tax rate cut, broadened uses for the tourist development tax (TDT), and changes to special assessment rules. Although that specific bill did not become law, it illustrates potential policy shifts that could affect municipal revenues and tourism-economies. As such, the City has assumed no reduction to its TDT share in this budget but flags this as a monitoring area.

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Budget Process

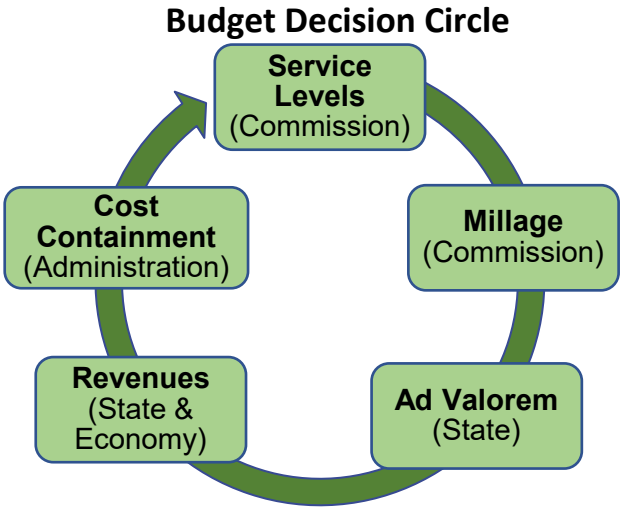
Strategic Planning

The City's fiscal year begins October 1st and ends September 30th of the following year. In February and March of each year, the City Administration starts the annual budget process by having strategic planning sessions and receiving input from the City Commission.

The City firmly believes in the importance of strategic planning and the strategic plan is reinforced through a series of workshops and meetings in which staff and Commissioners participate. The Commission review past directives and re-establishes a collective vision for the City. By having the Commission build on its previous guidance, discussions focus on incremental changes that follow the basic vision established in prior years.

While a particular goal may never be ultimately achieved, each project or program provides a part of a developing approach that may refine the vision. By allowing the vision to mature, strategic planning provides a catalyst to give the programming direction. By not allowing the vision to stagnate, the City continues to improve its efforts to improve the quality of life of its citizens.

Throughout this process, City Administration and City Commission review where the City has been, where it currently is, and the plan for the future. This strategic process ensures that the City can provide core services and programs and to uphold the vision of the City.



Development of Detailed Budget

During March and April, all departments develop their respective operating budgets, taking into consideration any new programs or services. During this period, the departments evaluate current and new services, and the resources needed to operate efficiently and effectively. Commission initiatives are incorporated into the budget. In addition to developing their operating budgets, departments put together their requests for capital expenditures. The budget team and departmental personnel review each operating and capital budget line item and begin to determine if adequate resources exist to support the requested level of service.

In May, the preliminary budget and year-end projections of the current year are presented to the City Manager. The City Manager considers and analyzes this information and begins to prioritize the budget in conjunction with the directives set by the City Commission. Also, the final departmental budget meetings occur to discuss any revisions to the operating and capital budgets made by the City Manager and to finalize departmental performance measures. In June, after a final review of the preliminary budget is made, the entire document is submitted to the City Manager for final review and approval.

In July, the Commission is presented with the City Manager's proposed budget and their review begins. During various workshops, the budget is examined by the Commission, and staff is questioned about specific items which may be of interest to the Commission. At this time, the Commission may add or delete items from the budget while the City Manager recommends the preliminary tax millage rate for property taxes and other fee

structures that may be required for the new budget year. The public are invited to attend workshops and provide feedback to staff and Commissioners.

Long-Term Planning

The City continually strives to build and improve upon its long-term planning processes. The Finance Department regularly reviews assumptions used in revenue and expenditure forecasts that are used for all funds. These forecasts support strategic budgetary decision-making by providing a framework to assess the long-term financial implications of providing various levels of service. A long-term forecast is included for selected major funds in this Budget Plan recognizing that the decisions made for FY 2026 will impact the sustainability of funding services into the future. A long-term outlook also gives projections of the City's future financial capacity given long-range assumptions, obligations, project schedules, and objectives.

The City will actively pursue a variety of financing strategies to support upcoming capital projects. These efforts may include issuing debt to fund large-scale infrastructure needs, reviewing and adjusting assessment rates to generate additional revenue, and aggressively seeking grant opportunities from both Federal and State agencies to reduce the financial burden on residents. By diversifying funding sources and planning proactively, the City aims to ensure long-term financial stability while moving essential projects forward.

Long Term Planning
Estimated 2031 Fund Balance / Net Position

Updated Projections

Fund	General Fund	Street Maintenance	Fire/Rescue	Water Control District	Utilities	Stormwater *	Information Technology
Est. Ending Fund Balance FY 2025	$31,440,926	$1,982,917	$1,975,214	$3,963,201	$30,926,593	$11,934,398	$1,956,874
Less: Proposed Projects thru 2031	(26,001,000)	(7,300,000)	(3,747,155)	(3,928,441)	(86,180,000)	(26,908,828)	(1,700,000)
Est. Ending Fund Balance FY 2031	$ 5,439,926	$ (5,317,083)	$ (1,771,941)	$ 34,760	$ (55,253,407)	$ (14,974,430)	$ 256,874

* Includes Grant Assistance Funding from Federal and State agencies.
Fund Balance estimates are considering impact from capita; projects only, not staffing/operational impacts.

Adoption of the Budget

In September the Commission holds two public hearings to establish the Ad Valorem millage rate and the final non-ad valorem special assessment rates. The Ad Valorem millage rate and final budget are adopted by ordinance at the second public hearing in September. Public participation is always encouraged at Workshops and Public Hearings. Proposed and Adopted Budget documents and presentations are available on the website for public viewing.

Budget Amendment Process

After the budget has been adopted, it may only be amended through Commission action. A budget amendment is required when expenditures/expenses are expected to exceed the level established by the original adopted budget ordinance. Normally, the budget is amended during the mid-year review; however, the budget may be amended at any time up to 60 days following the end of the fiscal year.

Budget Process

The City Manager has the authority to make transfers of appropriations within a department, but transfers of appropriations between departments require the approval of the City Commission.

City's Budget and Financial Structure

The City's budget and financial statements are broken down into various funds to account for revenue and expenditures/expenses. Each department is given an appropriation to spend during the year to accomplish its goals and objectives, and each Director is responsible for ensuring that they remain within that budget.

The operation of each fund is followed through a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equities, revenues and expenditures/expenses. The various funds are grouped by type in the financial statements and are designed to demonstrate legal compliance to how a government allocates its resources. The funds are then further broken down to account for transactions by activity and function.

Fund Descriptions

The City legally adopts a budget for the following governmental and proprietary fund types:

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds
City Commission	X					
City Manager	X					
City Attorney	X					
City Clerk	X					
Human Resources	X					
Finance	X					
Public Works	X	X		X		
Parks and Recreation	X			X		
Community Development	X			X		
Police – Contractual	X					
Non-departmental	X					
Fire/Rescue		X				
Water Control District		X				
Debt Service			X			
Utilities					X	
Stormwater					X	
Information Technology				X		X
Vehicle Maintenance						X
Insurance						X

Governmental Fund Types

- General Fund (001) – the City's primary fund responsible for most of the activities and programs funded through taxes, fines and fees. This fund is used to conduct general government services.
- American Rescue Plan Act (ARPA) Fund General Fund Subfund (005) – in Fiscal Year 2022 a new General Fund Subfund was created to manage the expenditures of the Coronavirus Relief Funding. For Financial Reporting purposes, the ARPA Subfund is combined with the General Fund.
- Special Revenue Funds – these funds are used to account for specific governmental revenue requiring separate accounting because of legal or regulatory provisions or administrative action.
    - Street Maintenance Fund (111) – used to account for the revenues and expenditures of Local Option Gas taxes and revenue sharing fuel tax.
    - Transportation Surtax Fund (113) – addresses revenues and expenditures related to transportation projects intended to reduce traffic congestion, improve roads and bridges, and

increase connectivity pursuant to interlocal agreements with Broward County regarding the "Penny for Transportation" surtax.
    - Fire/Rescue Fund (115) – used to account for revenues and expenditures related to the operation of the City's fire/rescue services.
    - North Lauderdale Water Control District Fund (131) – used to account for the provision of water control and drainage services, facilities and programs within the District's boundaries.
    - Solid Waste Fund (165) - used to account for revenues and expenditures related to residential solid waste operations. This is a new fund for FY 2025, previously these transactions were accounted for as a division of the Public Works department within the General Fund.
- Debt Service Fund (210) – this fund is used to account for the accumulation of resources and the payment of principal and interest on all City debt (other than proprietary fund related debt).
- Capital Projects Funds (311) – this fund is a non-operating fund used to account for capital projects.

Proprietary Fund Types

- Enterprise Funds – these funds report operations that provide services financed primarily by user charges where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.
    - Utilities Fund (401) and Stormwater Management Fund (411)
- Internal Service Funds – these funds are used to finance and account for services and commodities furnished by a designated department to other departments or agencies within the governmental unit.
    - Vehicle Maintenance Fund (501), Information Technology Fund (530) and Insurance Fund (550)

The Annual Comprehensive Financial Report (ACFR) reports on all of the funds listed above, in addition to the Law Enforcement Trust Fund and Grants Fund that are not included in the Adopted Budget.

Reserves and Designations

Monies may be reserved to indicate that a portion of the net assets is not available for immediate appropriation. The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by the City Commission. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Assigned or committed fund balances are portions of net assets that have been segregated based on tentative plans of the City. Such plans or intent is subject to change. The contingency designation would be available for unforeseen occurrences outside of the normal day-to-day activities that are budgeted through ongoing operations. Undesignated unreserved fund balances are the portions of fund balance available for any lawful use.

Basis of Budgeting / Accounting

The basis of budgeting refers to the timing of recognition for revenues and expenditures (expenses) in the budget process, which may differ from the basis used for financial reporting. The budgets of all fund types are prepared on a modified accrual basis. Briefly, this means that revenues are recognized when they become measurable and available and expenses are recognized when they are incurred. The Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances in accordance with "Generally Accepted Accounting Principles" (GAAP). This conforms to the way the City prepares its budgets, with a few exceptions.

Budget Process

For budget purposes, depreciation expense is not shown in the budget of governmental funds. The full purchase price of equipment and capital improvements are shown as expenses in the business type funds and expenditures in the governmental funds, while in the ACFR, at the Citywide level, these outlays are treated as fixed assets and depreciated in both governmental and business type funds. At the fund financial statement level, the business type activities record depreciation, while the governmental funds do not. Another exception is principal and interest (debt service) expense. The ACFR, at the citywide level, reports debt service as reductions to liability accounts. At the fund financial statement level, the business type activities report debt service as reduction of liabilities, while the governmental funds report them as expenditures. For budget purposes, principal and interest payments are shown as expenditures.

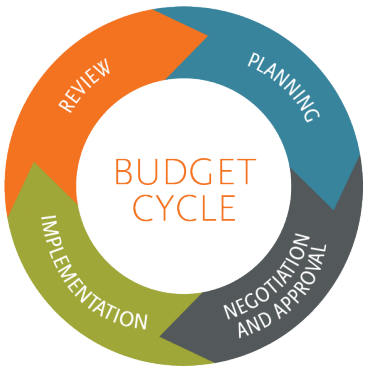
Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when paid from expendable available financial resources.

All Proprietary Funds (including Enterprise and Internal Service Funds) are accounted for using the full accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred. It is important to note that depreciation has been budgeted in Proprietary Funds consistent with GAAP.

Budgetary Control

The City's management team is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The structure also ensures that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles and directives issued by Governmental Accounting Standards Board (GASB).

The City is required to undergo an annual audit of its basic financial statements in accordance with generally accepted audit standards as well as those issued by the Comptroller General of the United States. Upon completion of the annual audit by our external auditors, the City files the ACFR with the Florida Department of Financial Services pursuant to State Statues.





Budget Calendar



March

- Strategic Panning/Visioning Workshops (3)
- Departments submit personnel and capital request forms

April

- Deadline for departments to enter operating budgets
- Preliminary estimates for revenues

May

- Operational meetings with departments and City Manager to discuss requests and performance measures

June

- Receive Estimated Taxable Value from Property Appraiser
- Budget Workshop
- Commission Meeting to establish preliminary assessment rates
- Water Control District Meeting (WCD) to set preliminary rate

July

- Receive Certification of Taxable Value from Property Appraiser
- Deliver Proposed Budget to Commission
- Budget Workshop
- Commission to establish proposed millage rate and Public Hearing information

August

- Certify rolled-back rate, proposed millage and Public Hearing information in eTRIM
- Meeting announcement ad for Assessment Public Hearings
- TRIM notices mailed by Property Appraiser

September

- First Public Hearing and adoption of resolutions for final assessment rates
- WCD Public Hearing
- Publication of required TRIM advertisements
- Second Public Hearing to adopt millage rate and budget

October

- Certification of Final Taxable Value forms in eTRIM
- Delivery of Certification of Compliance forms to the Department of Revenue
- New fiscal year begins

November

- Prior fiscal year budget amendment, if necessary
- Prepare Government Finance Officers Association (GFOA) application for Distinguished Budget Presentation Award, due in December

Table of Contents

Financial and Budget Policies and Procedures

The City has adopted both formal and informal Financial Policies pertaining to Budget, Personnel, Capital, Revenues, Fund Balances, Reserves, Purchasing, Cash Management, Investments, and Debt.

Budget Procedures

Some of the more significant informal budget policies are as follows:

1. Appropriations for ongoing expenditures typically will not exceed ongoing revenues, unless influenced by external factors, such as Legislative requirements, natural disasters. A budget is balanced when current expenditures are equal to ongoing revenues.
2. Budgets will be reflected at full cost (no vacancy factor), including overhead where appropriate, and will be evaluated from the perspective of annualized operating cost.
3. Budget evaluations will consider current and ensuing year impact.
4. New programs will be funded from fees, efficiencies, and/or from other revenues sources.
5. Opportunities will be sought to improve performance through technology.

Personnel

The City currently has informal internal procedures governing positions and personnel. Some of the major informal policies are as follows:

1. Vacant positions shall be evaluated and re-justified.
2. All positions will be fully funded (no vacancy factors).
3. Savings from vacancies will be used to fund other unplanned costs or to replenish fund balance.

On an annual basis, City Administration and the Human Resources Department work together to evaluate each position and the respective pay ranges as well as employee benefits. Based upon these evaluations, the Comprehensive Pay Plan is developed. The Comprehensive Pay Plan is then presented to the City Commission for approval. Once it is approved, the Comprehensive Pay Plan becomes the cornerstone for all positions of the City. The only exception is the City Manager, City Clerk, Deputy City Clerk and City Attorney positions, all of which are based on individual contracts with the City Commission. This approach ensures that the City properly manages personnel and routinely evaluates the use of resources.

Capital

As part of the budget process, the City implements a Capital Improvement Program that lists five-year capital projects planned for all Departments. Additionally, there is a brief description of the current year's projects, as well as the annual impact to the operating budget. These projects are evaluated based on the City's strategic plan and are prioritized as such. See section on the Capital Improvement Program for further information.

The City currently has internal procedures over capital purchases. Capital purchases are assets/projects of more than $5,000 with an estimated useful life of more than one year. Some of the major informal policies are as follows:

1. Interest earnings from selected funds shall be presented to the City Commissioners to be dedicated to one-time capital items, or as needed.
2. Bonds will only be considered for capital needs where (a) there is a valid five-year Capital Improvement plan and (b) it is determined that the City can absorb the operating costs of the new capital item in its operating budget.

3. Major capital acquisitions will be identified and listed in the CIP for the next five years, and will project annual operating cost to be funded in future years.

Purchasing

The City has established purchasing policies and procedures by Ordinance. These policies are established to ensure that all appropriations are authorized and properly approved by the City Commission and City Administration and to ensure the City is utilizing the most cost effective but efficient source for all purchases.

1. Purchasing Methods

All purchases must be made via one of the following purchasing methods:

- Purchase Requisitions/Purchase Orders
- Check Request
- Procurement/Fuel Cards
- Petty Cash

2. Purchasing Thresholds

All purchases must conform to the following purchasing thresholds:

- All items over $5,000 require three quotations, unless otherwise obtainable via a sole source vendor, single source or from another government contract.
- Check Requests should only be used for one-time payments, for example, memberships and subscriptions, and travel related expenditures. Check Requests may also be used for emergencies as determined by the City Manager.
- Procurement, fuel, and any other specialized cards must only be used for emergencies or for small miscellaneous, one-time purchases.
- Petty cash should be used only for small reimbursements or miscellaneous expenditures, not to exceed $50, unless approved by the City Manager or Finance Director.
- All purchases over $25,000 must be approved by the City Commission.

3. Purchasing Procedures

All purchases must be properly authorized by the respective Department Director, and/or City Manager and City Commission. Additionally, all appropriate supporting documents (e.g., Purchase Requisition, Petty Cash Voucher, Purchase Order, Check Request, Invoices, Receiving Documents, etc.) must be submitted to the Finance Department for final approval. These documents will facilitate the following:

- Documentation of authorization of all purchases
- Documentation of receipt and payment approval
- Expediting payments for cash discounts
- Following up on outstanding Purchase Orders
- Developing a smooth purchasing system
- Good relations with vendors (due to prompt payment)

4. Vendor Correspondence/Relationships

A good business relationship between the purchaser and seller is important. It is each Department's responsibility to develop and sustain an ongoing relationship of mutual respect and satisfaction between the City and its suppliers. The City's time and that of the suppliers will best be utilized by observing the following:

- Vendor representatives will usually contact and should be directed to the Department most in need of their products and services. The Department Director or his/her designee will meet with the representative and obtain copies of catalogs, brochures, and price lists from the visiting vendor.
- All requisitions for office supplies and office equipment will be handled by respective department staff.

Departments may correspond with vendors concerning prices, quality, and quantity on issued Purchase Orders. All vendor correspondence should be maintained and subsequently attached to the receiving copy of the Purchase Order.

Each City Department shall seek out and utilize vendors to provide the goods and services they require. Each vendor utilized by the City shall complete an identification form as required by the IRS (Form W-9). The Form W-9 identification form must be received and maintained on file by the City's Finance Department prior to issuance of purchase orders or payments to the vendor.

Revenue

Revenue projections are based on an analysis of historical trends and reasonable assumptions of future conditions. Revenue estimates will be made on a reasonably conservative basis to ensure that estimates are realized.

As a general rule, operating budgets will be balanced using current year revenues to finance current year expenditures. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses (unless influenced by external factors such as Legislative requirements, natural disasters, etc.) In addition, balances exceeding the policy targets may be budgeted as a resource to support capital, debt or extraordinary major maintenance needs on a non-recurring basis or for specific purposes as designated.

The City has established the following informal revenue policies:

- Actively pursue alternative revenue sources as an additional source of funds.
- Establish all user charges and fees to recover the partial or full cost of providing a service.
- Periodically review all fees/charges to ensure they are fair and equitable to all users.
- Carefully consider market rates and charges levied by other public and private organizations for similar services in establishing fees.
- Collect revenues aggressively, including past due bills of any type and may utilize an outside collection agency.
- Deposit all funds within a timely manner from the date of receipt.

Financial and Budget Policies and Procedures

Fund Balance / Net Assets and Reserves

Maintaining an adequate fund balance is essential. The City strives to follow the recommended standards set by the Government Finance Officers Association in determining adequate fund balance.

The balances of each fund will be maintained by using a conservative approach in estimating revenues and by ensuring that expenditures do not exceed the appropriations.

Any anticipated deficit at year-end, unless it can be eliminated from operating results within the first six months of the next fiscal year, will be provided for in the current year's transfers and/or increases in various revenue sources.

The implementation of these policies has contributed significantly to the financial health and stability of the City.

Cash Management and Investment Policy

All City funds are prudently and safely invested according to the City Charter and the City's Policy on Investments to provide a sufficient level of liquidity to meet cash flow needs and to provide the maximum yield possible.

1. Portfolio Composition, Risk and Diversification

   The statement of investment policy and guidelines applies to all investments of the City's pooled cash, which includes cash and investment balances of the following funds:

   - General Fund
   - Special Revenue Funds
   - Debt Service Fund
   - Capital Projects Fund
   - Enterprise Funds
   - Internal Service Funds
   - Trust & Agency Funds
   - Any new fund created by the governing body, unless specifically exempt

It is the policy of the City of North Lauderdale to diversify its investment portfolios. Assets held shall be diversified to control the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, a specific instrument, a class of instruments, and a dealer through from whom these investments are bought and sold.

2. Investment Objectives

Safety of the principal is regarded as the highest priority in the handling of investments for the City. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided.

The portfolios shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodic cash flow analyses will be completed in order to ensure that the portfolios are positioned to provide sufficient liquidity.

3. Types of Investments

The types and portfolio composition are consistent with the Investment Policy adopted by the City Commission. They include the following:

a. Intergovernmental Investment Pools
b. Prime Institutional Money Market Funds (Variable Share Price)
c. Money Market Funds (Fixed Share Price)
d. Mutual Funds & Private Placement Funds
e. Qualified Public Depositories
f. FDIC Swapped Deposits
g. United States Treasuries, Agencies and Instrumentalities
h. Debt Instruments Issued by the States, their Subdivisions, the Territories, their subdivisions, of the United States
i. Foreign Sovereign, Supranationals and Debt of the State of Israel
j. Corporate Debt, Securitized Bank Instruments, Asset-Backed & Mortgage-Backed Securities
k. Repurchase Agreements

4. Authorized Investment Institutions and Dealers

Authorized City staff and Investment Advisors shall only purchase securities from financial institutions, which are qualified as public depositories by the Treasurer of the State of Florida; institutions designated as "Primary Securities Dealers" by the Federal Reserve Bank of New York, direct issuers of commercial paper and bankers' acceptances or approved non-primary securities dealers.

5. Internal Controls

The Finance Director must establish and monitor internal and procedural controls designed to protect the City's assets and ensure proper accounting and reporting of the transactions related therein.

6. Reporting

The Finance Director or designee will report on at least an annual basis the following information on the City's Investments:

a. Total income
b. Total rate of return
c. Comparison to the benchmark and peer group
d. Beginning and ending market value of the portfolio
e. A listing of individual securities held at the end of the reporting period

Debt Policy and Administration

The City has established an informal policy regarding the utilization and management of debt instruments. Debt is used for a variety of purposes. The principal use of debt by the City has been for making capital expenditures.

This informal policy was formed to establish criterion and procedures for the issuance of debt financing by the City. This Debt Policy supports the commitment of the City Commission, management, staff, and

other decision makers to adhere to the sound financial management practices including full and timely repayment of all borrowings, and achieving the lowest possible cost of capital.

1. General

    a. The City will analyze all funding alternatives in order to minimize the impact of debt structures on taxpayers.
    b. The City shall continually seek to maintain the highest bond rating so that borrowing costs are minimized and access to credit is preserved.
    c. The City may utilize debt to refinance current debt or for the acquisition, construction or remodeling of capital improvement projects that cannot be funded from current revenue sources or in such cases wherein it is more equitable to the user of the project to finance the project over its useful life.

2. Debt Structure

    a. The City may consider the use of credit enhancements (letters of credit, bond insurance, surety bonds, etc.) when such credit enhancements are cost-effective.
    b. Under the terms of fiscal responsibility, the City will consider lease purchase arrangements when the asset has a monetary value of $50,000 or more and a minimum life expectancy of three years. The debt on the lease purchase items is paid by the user department.

3. Issuance of Obligations

    a. The City may retain an independent financial advisor for advice on debt structuring, the rating review process, and marketing debt issuances.
    b. The City may also retain independent bond counsel and disclosure counsel for legal and procedural advice on all debt issuances.
    c. As necessary, the City may retain other service advisors, such as trustees, underwriters, and pricing advisors.
    d. Any process utilized to select professional service providers in connection with the City's debt program shall be in conformance with City purchasing policies, procedures and requirements.

4. Maturity of the Debt

    a. Bonds will generally not have more than 30-year duration.
    b. Lease Purchase debt will generally not have more than seven-year duration.

5. Payment of Debt

    a. When possible, bonds/capital lease payments will be paid via the Automatic Clearing House (ACH). This is done to ensure deadlines are not missed as the funding bank or agency will be able to initiate payment on the due date of the bond/capital lease.
    b. On the rare occasions that ACH payments are not possible, the City will establish recurring wire transfer and will initiate the wire transfer on or before the due date for the specific bond/capital lease.

Financial and Budget Policies and Procedures

Debt Administration

Although the City Charter makes no reference to limitations in establishing general obligation debt, the City has limited its borrowing to prudent levels that are able to be satisfied with existing revenue and cash flow projections. The City utilizes debt financing on large expenditures for capital projects or purchases that may be depreciated over their useful life. By using debt financing, the cost of the expenditure is amortized over its useful life allowing the expenditure to be matched against revenue streams from those receiving the benefits.

When establishing debt, there are a number of factors to be considered in the process. These factors include the long-term needs of the City and the amount of resources available to repay the debt. There are different ways for a City to achieve debt financing. The City may obtain a bank loan, issue special revenue bonds or ask the residents to approve a ballot item authorizing the issuance of general obligation bonds. The Commission considers the asset's useful life and current economic conditions, to determine the appropriate financing instrument.

The City currently does not have any general obligation bonds, revenue bonds or loans outstanding.

The Fiscal Year 2026 Budget complies with all relevant financial policies.

Financial Trends

To sustain prosperity, municipalities must be aware of both their short-term and long-term financial health. Administration and local officials must constantly monitor, analyze, and respond to changing environments in order to ensure the present and future sustainability and livability of the community.

The City of North Lauderdale utilizes trend analysis to monitor changes and to serve as a management tool to help anticipate future opportunities and/or threats. This section identifies several factors that affect financial conditions and presents them in a manner to facilitate analysis and measurement. This analysis combines information from the City's budgetary and financial documents with relevant economic and demographic data. This data creates a series of financial indicators that when plotted over time, can be used to monitor changes in financial conditions and potential issues. Indicators are grouped into categories as follows:

Community Growth Trends: Community Growth Trends provide information about indicators that influence the financial performance of the City. A redeveloping community will have certain demands placed upon it for service delivery as well as infrastructure improvements.

Comparative Trends: Comparative Trends compare the population and financial health of the City of North Lauderdale with comparable communities.

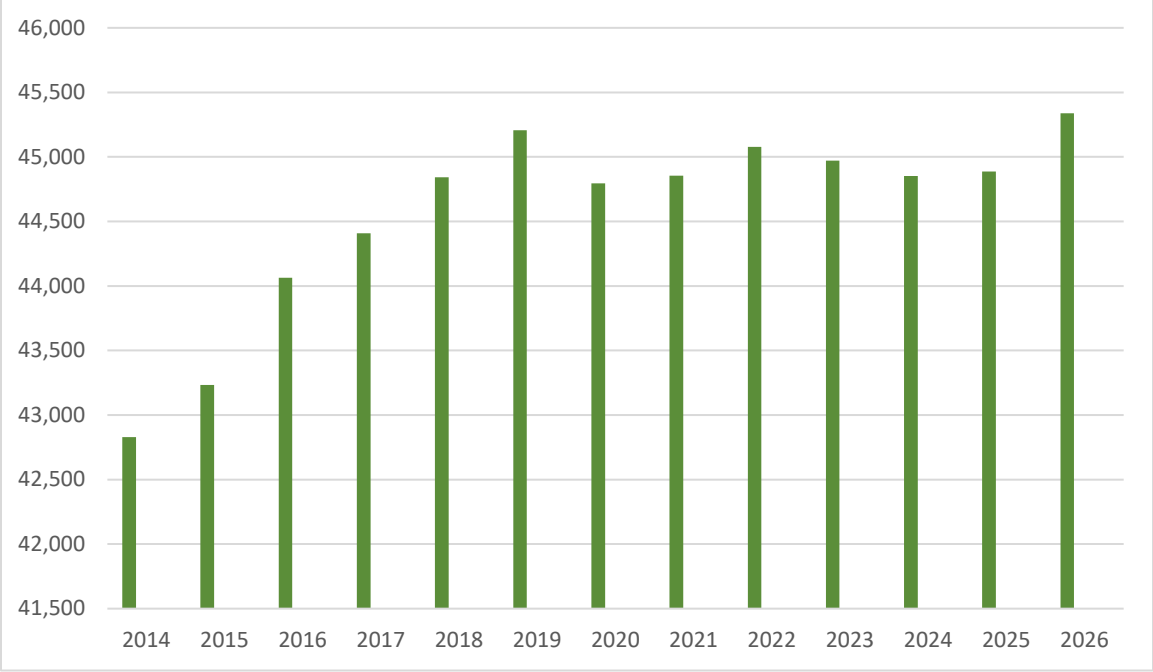
Property Value and Tax Trends: These trends provide analysis of the City's property tax base and tax rate.

Operating Revenue Trends: These trends are provided to illustrate the revenue generated to support the costs of providing various City services.

Table of Contents

Financial Trends

City of North Lauderdale Population



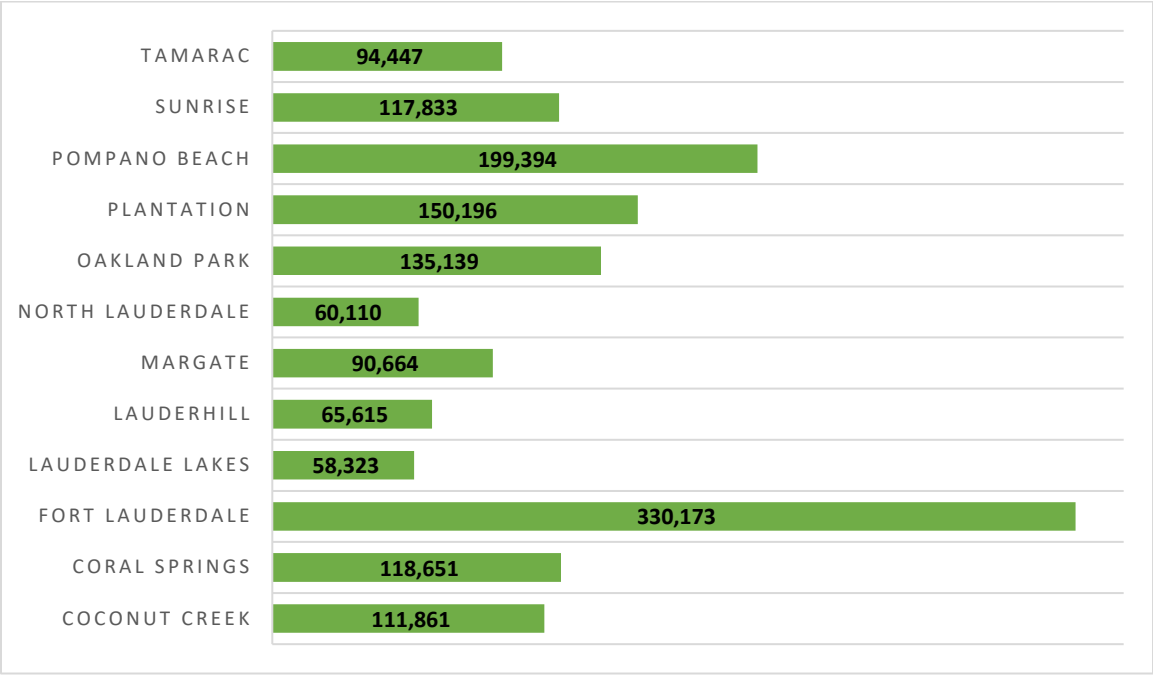
Source:
2013 – 2025 University of Florida Bureau of Economic and Business Research (BEBR)
2026 – City of North Lauderdale Finance Department – Estimate 1% Growth
https://bebr.ufl.edu/population-studies-data-archive/

Indicator Description:
Population changes can directly affect governmental revenues and service delivery. For example, as the City's population changes, so do residential demands for police and fire protection, infrastructure, as well as for parks and recreational facilities. In addition, some City revenue sources are distributed on a per capita basis; including intergovernmental sources such as state shared revenue and gas taxes.

Trend Analysis:
Over the past several years the City's population level has remained relatively stable. Total population growth is anticipated to slow into the future as the City nears build-out.

Financial Trends

2025 Taxable Value per Capita Comparison



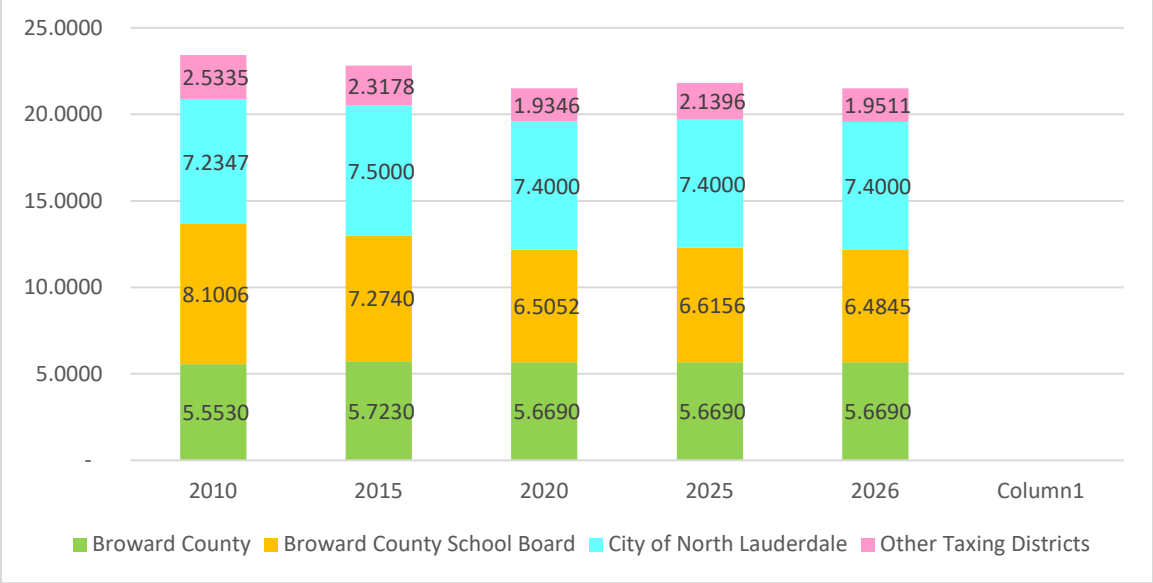
Sources:
Broward County Property Appraiser (July Values) and UF BEBR (Population)

Indicator Description:
This indicator presents a comparison of the City of North Lauderdale's taxable value per resident with that of comparable communities. Taxable value per resident gives an indication of the level of services that a City can provide and the tax base available to pay for services. Communities with a higher taxable value per capita also tend to have a higher proportion of commercial and/or industrial tax base per capita.

Trend Analysis:
Of the twelve Broward County communities listed above, the City of North Lauderdale is the lowest in taxable value per resident. For FY 2026, approximately 86% of the City's taxable value represents residential properties with the remaining 14% representing commercial, industrial and institutional developments. As a result of the City's predominantly residential tax base, the majority of the burden for funding services falls upon the residential community.

Financial Trends

Aggregate Property Tax (Ad Valorem) Components



Source:
Broward County Property Appraiser (Proposed Rates)

Indicator Description:
This chart illustrates the total tax rate for property owners in the City of North Lauderdale in comparison with overlapping taxing districts. For FY 2025, thirty percent (34%) of all property taxes shown above are anticipated be collected by the City of North Lauderdale. The other taxing jurisdictions will keep the remaining portion (66%) of the total taxes collected. This calculation does not account for homestead exemptions.

Trend Analysis:
The 2025 tax levy (for FY 2026) for homestead property is projected at 21.5046 mills, based on the adopted FY 2025 rates, which is comprised of the City portion of 7.4000 mill, Broward County portion of 5.6690 mill, and Broward County Schools portion of 6.4845 mills and the remaining 1.9511 going to other independent taxing districts.

Financial Trends

The City of North Lauderdale's Property Taxes account for about 34% of the total ad valorem portion of the tax bill. A North Lauderdale resident with an assessed value of $130,770 with $50,722 homestead exemption ($25,000 exemption on School Board portion), can expect to pay approximately $1,888,21 in total ad valorem taxes this year. Of that amount, $592.36 is kept by the City of North Lauderdale. These estimates do not include discounts for pre-payment.



BC School Board 30.13%

North Lauderdale 34.41%

Broward County 26.36%

NB Hospital District 5.78%

Other Combined 3.30%

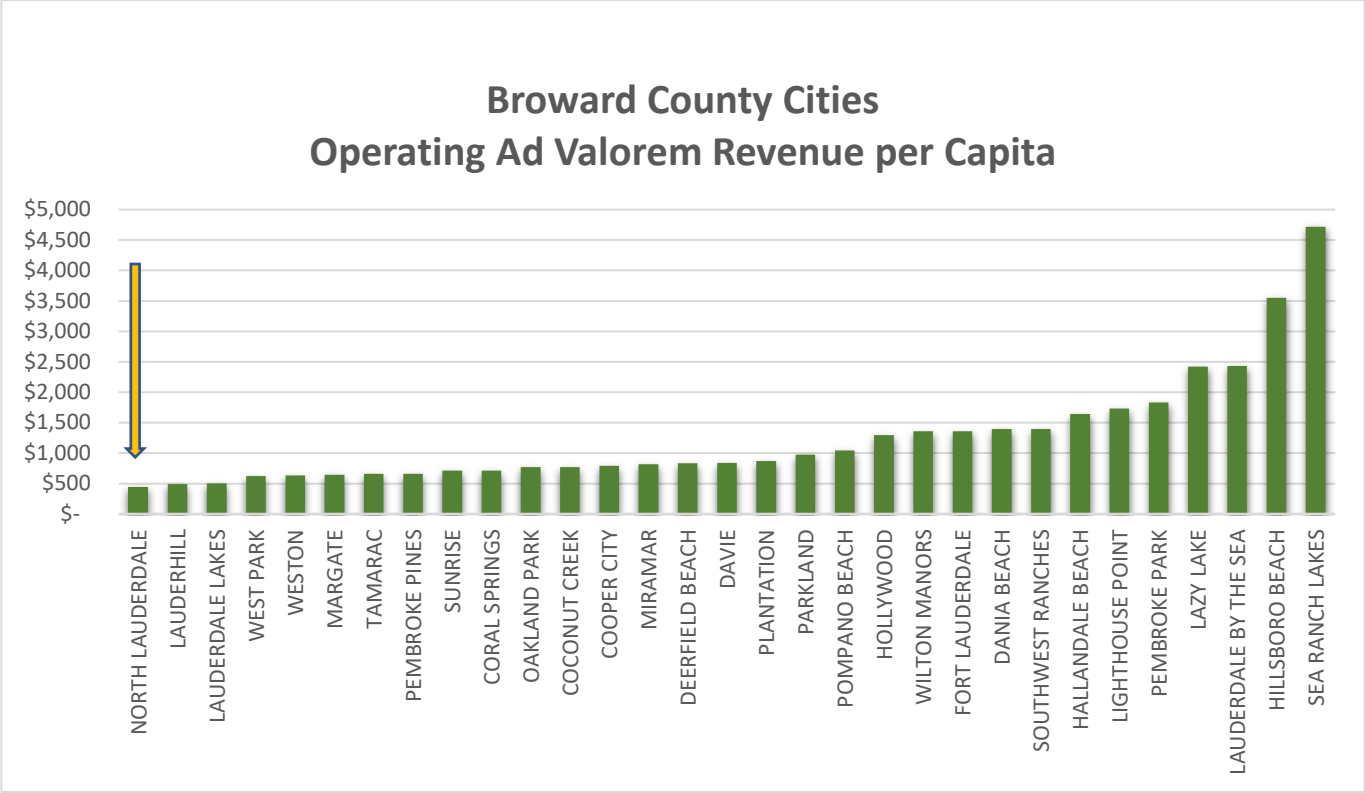
An example of an actual 2025 tax bill highlighting the North Lauderdale portion is shown below.

TAXING AUTHORITY *DEPENDENT TAXING DISTRICT / MSTU	LAST YEAR'S ACTUAL TAX RATE	THIS YEAR'S PROPOSED TAX RATE	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE
- - COUNTY - -				
COUNTY COMMISSION	5.6389	5.6690	434.70	453.79
VOTER APPROVED DEBT LEVY	0.0301	0.0000	2.32	0.00
- - BROWARD PUBLIC SCHOOLS - -				
BY STATE LAW	3.0630	3.0720	312.70	324.93
BY LOCAL BOARD	3.2480	3.2480	331.59	343.54
VOTER APPROVED DEBT LEVY	0.1545	0.1645	15.77	17.40
- - MUNICIPAL - -				
NORTH LAUDERDALE	7.4000	7.4000	570.47	592.36
- - INDEPENDENT DISTRICTS - -				
SOUTH FL WATER MANAGEMENT DISTRICT	0.0948	0.0948	7.31	7.59
SOUTH FL WATER MGMT D-OKEECHOBEE BASIN	0.1026	0.1026	7.91	8.21
SOUTH FL WATER MGMT D-EVERGLADES CONST	0.0327	0.0327	2.52	2.62
FLORIDA INLAND NAVIGATION DISTRICT	0.0288	0.0288	2.22	2.31
CHILDREN'S SERVICES COUNCIL	0.4500	0.4500	34.69	36.02
NORTH BROWARD HOSPITAL DISTRICT	1.3261	1.2422	102.23	99.44
TOTAL AD VALOREM TAXES			1,824.43	1,888.21
**TOTAL NON-AD VALOREM ASSESSMENTS			1,002.00	1,027.00
TOTAL OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS (SEE REVERSE SIDE FOR DETAILS)			2,826.43	2,915.21
	**COLUMN 1	**COLUMN 2	**COLUMN 3	**COLUMN 4

Financial Trends

Operating Revenue per Capita

Operating revenue per capital measures the operating ad valorem revenue earned per person in each municipality. The chart below shows this calculation for all of the cities in Broward County. At $445 per resident, North Lauderdale receives the lowest operating revenue per capita in the entire County. North Lauderdale has been exceptionally successful in providing the high level of service it does at such a low cost per resident.



The complete chart of municipal property values, populations and calculated revenue per capita is shown below.

Financial Trends

MUNICIPALITY	2025 TOTAL TAXABLE VALUE (JULY 2025)	POPULATION ESTIMATES (PER BEBR 25)	FY 2025 OPERATING MILLAGE RATE	AD VALOREM REVENUE PER CAPITA
NORTH LAUDERDALE	$ 2,698,208,703	44,888	7.4000	$ 445
LAUDERHILL	$ 4,906,159,467	74,772	7.4998	$ 492
LAUDERDALE LAKES	$ 2,137,356,750	36,647	8.6000	$ 502
WEST PARK	$ 1,159,899,344	15,315	8.2000	$ 621
WESTON	$ 12,970,515,980	68,311	3.3464	$ 635
MARGATE	$ 5,324,451,112	58,727	7.1171	$ 645
TAMARAC	$ 6,947,768,635	73,563	7.0000	$ 661
PEMBROKE PINES	$ 20,011,740,204	171,413	5.6690	$ 662
SUNRISE	$ 11,584,204,638	98,310	6.0543	$ 713
CORAL SPRINGS	$ 16,143,835,502	136,062	6.0232	$ 715
OAKLAND PARK	$ 6,279,247,058	46,465	5.6979	$ 770
COCONUT CREEK	$ 6,480,460,162	57,933	6.8988	$ 772
COOPER CITY	$ 4,733,447,063	35,011	5.8450	$ 790
MIRAMAR	$ 16,134,594,685	140,807	7.1172	$ 816
DEERFIELD BEACH	$ 12,146,114,353	87,712	6.0018	$ 831
DAVIE	$ 16,093,830,703	107,914	5.6250	$ 839
PLANTATION	$ 14,784,890,195	98,437	5.8000	$ 871
PARKLAND	$ 8,729,849,710	38,427	4.2979	$ 976
POMPANO BEACH	$ 23,092,396,581	115,813	5.2443	$ 1,046
HOLLYWOOD	$ 27,376,497,494	156,997	7.4479	$ 1,299
WILTON MANORS	$ 2,485,136,551	11,497	6.2912	$ 1,360
FORT LAUDERDALE	$ 63,504,763,583	192,338	4.1193	$ 1,360
DANIA BEACH	$ 7,914,270,357	34,034	5.9998	$ 1,395
SOUTHWEST RANCHES	$ 2,787,778,824	7,783	3.9000	$ 1,397
HALLANDALE BEACH	$ 9,293,366,584	41,819	7.3952	$ 1,643
LIGHTHOUSE POINT	$ 4,101,174,551	10,454	4.4207	$ 1,734
PEMBROKE PARK	$ 1,305,733,249	6,056	8.5000	$ 1,833
LAZY LAKE	$ 11,555,566	31	6.5000	$ 2,423
LAUDERDALE BY THE SEA	$ 3,834,266,174	6,187	3.9235	$ 2,432
HILLSBORO BEACH	$ 2,006,919,655	1,978	3.5000	$ 3,551
SEA RANCH LAKES	$ 391,899,178	540	6.5000	$ 4,717

Major Revenue Descriptions and Trends

GENERAL FUND

Ad Valorem Taxes – Real and personal property values are assessed on a county-wide basis by the Broward County Property Appraiser as of January 1st, each year. The Property Appraiser certifies the City's taxable value on each July 1st. The City levies a property tax millage rate upon that taxable value which will provide revenue required for the fiscal year beginning October 1st.

Taxes for the fiscal year beginning October 1 are billed in the month of November, and are subject to a 1% per month discount for the period November through February with the final deadline being March 31. On April 1, unpaid amounts become delinquent with interest and penalties added thereafter.

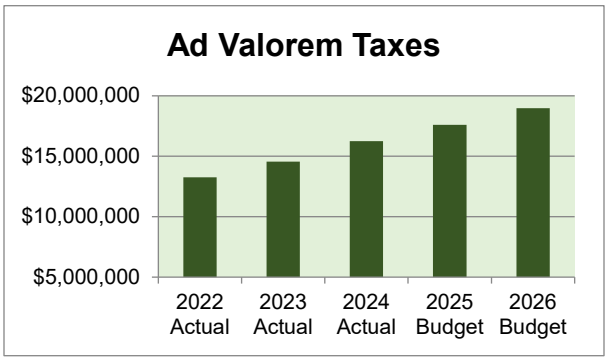
Beginning June 1, tax certificates representing delinquent amounts are sold by the County, with remittance to the City for its share of those receipts.

Major determinates for the City's taxable value are: 1) the taxable value of new construction appearing on the tax rolls for the first time and 2) City taxable values (net of exemptions) of current real and personal property.

The City Commission is responsible for adopting the millage rate that is applied against the taxable value. Each mill generates $1.00 of tax revenue for every $1,000 of assessed property value.

The State of Florida has imposed the method used by the City to determine the millage rate. The Truth in Millage (TRIM) legislation requires an adjustment in the millage rate to prevent local governmental entities from receiving additional revenue as a result of increased assessments to existing properties within the area of the taxing authority. This adjusted millage level is called the "rolled-back rate."

Forecast Methodology: The adopted Millage Rate for the current fiscal year is multiplied by the taxable value received from Broward County Property Appraiser's Office. The City then factors a reduction in revenue for a 5% discount taken for early payment and possible adjustments by the Value Adjustment Board. Like much of Broward County, North Lauderdale has seen annual increases in property values as the housing market has remained strong.

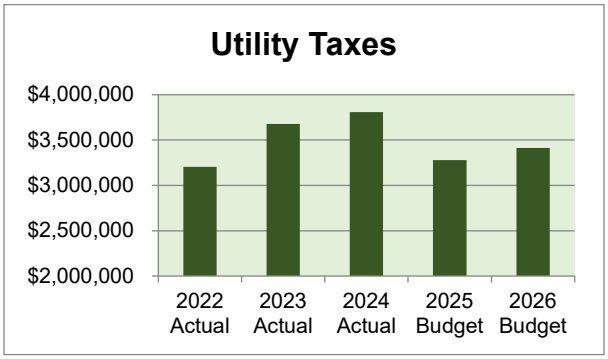


Utility Taxes – The City levies a 10% utility service tax. The City currently levies this tax on electricity, natural gas and water services. These taxes provide revenue for ongoing General Fund operations.

Table of Contents

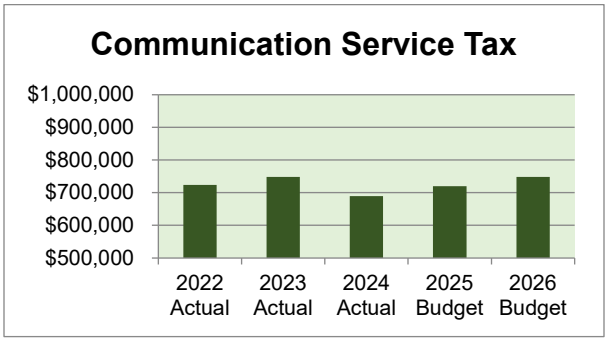
Major Revenue Descriptions and Trends

Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population and estimated inflation. Florida Power and Light (FPL) provided estimates based on the approved decrease for FY 2025, however actuals are trending higher than anticipated. This revenue stream has stayed pretty level over the past five years.



Communication Service Tax - The State of Florida replaced franchise fee and utility tax on telephone and cable service with a Communication Services Tax. This simplified the collection as well as ensured all revenues are distributed to the appropriate city of record. The consolidated tax rate for telecommunication services within the City is fixed at 5.22%. These taxes provide revenue for ongoing General Fund operations with little variation from one year to the next.

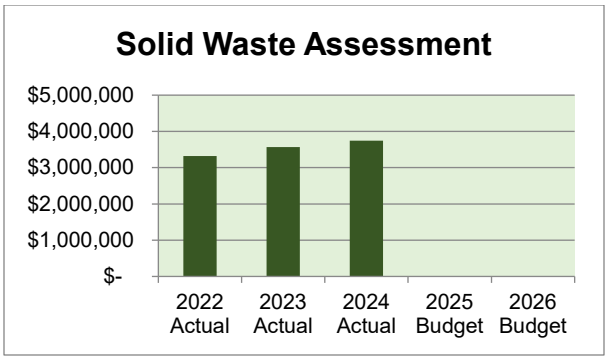
Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population, and municipal revenue estimates from the State of Florida.



Solid Waste Assessment – The City Commission instituted an assessment for solid waste collection and disposal in FY 2013. The program has helped to streamline the payment process for the waste hauler as well as expedite the collection of revenue by the County on the tax bill and payment to the City.

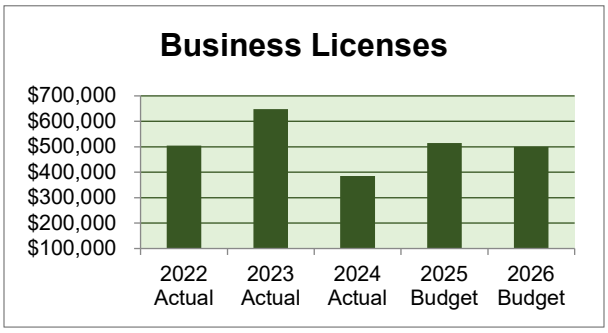
Forecast Methodology: The main factors considered in projecting this revenue source are the estimated costs for hauling and disposing of solid waste. The current contract for hauling was approved in 2021 and expires in 2028. In FY 2025, the revenues and expenditures for solid waste were moved to a special revenue fund. The FY 2026 revenue is budgeted in the Solid Waste Fund at $3,694,360.

Major Revenue Descriptions and Trends



Local Business License – All City businesses must have a business license in order to operate. The rates are set by ordinance and vary based on the type of business operated. Given the City's primarily residential makeup, business licenses are only a small component of our overall revenues. Licenses are expected to remain flat in FY 2026.

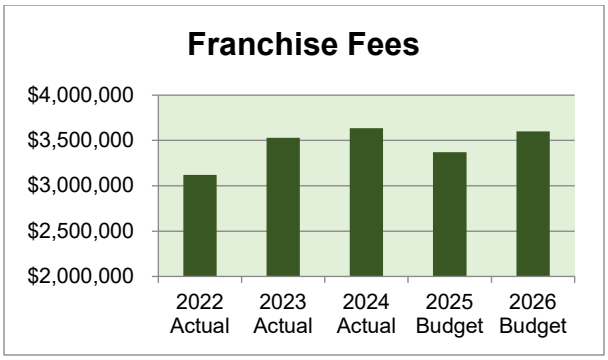
Forecast Methodology: The main factor considered in projecting this revenue source is historical trends and business applications. The City originally adjusted FY 2021 and 2022 budgets down for COVID but was pleasantly surprised to see there was not a major impact.



Franchise Fees – The City grants authorization for companies to provide Electric, Garbage Collection, and Bus Shelter services within City limits in exchange for a fee that is derived from customer charges. The company passes these fees directly on to the consumer. Franchise fees provide revenue for ongoing General Fund operations. The franchise fee rate for electric is 5.9%. The garbage franchise fee is 25% for commercial. The residential garbage franchise fee rate was decreased in 2022 due to the pending increase to the assessment that was anticipated to hit the residents. In order to help decrease the impact, the City lowered the residential solid waste franchise fee from 25% to 5%.

Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population and estimated inflation. Projections were also received from FPL for FY 2025 which included a decrease due to changing rates, however actuals have trended higher than predicted.

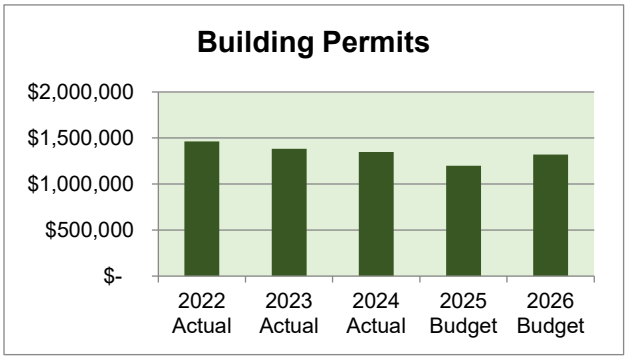
Major Revenue Descriptions and Trends



Building Permits – The City contracts with Broward County to provide Building Inspection Services. Building permits must be issued to any individual or business performing construction work within City limits. Permits are issued for new construction as well as for additions and alterations to existing structures. Building permit fees are established by ordinance and vary by type of permit. Permits are issued for electrical, plumbing and structural inspections.

This revenue has been increasing in recent years as the economy recovered. Since the City is nearly built-out, large increases are not expected for future years.

Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated level of construction, and any approved fee increases.

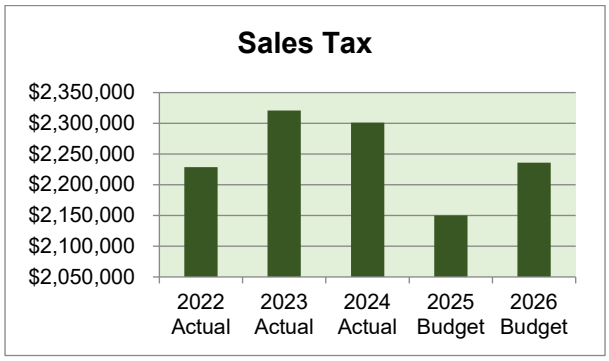


Intergovernmental Revenue - The City receives per capita revenue distributions from the State of Florida that are shared with local governments. These revenue sources include government motor fuel taxes, alcoholic beverage licenses, and sales taxes. All revenue sources in this category are expected to increase marginally as the economy improves. In addition, the intergovernmental category includes grants. The total for the intergovernmental category greatly increased with the budgets for FY 2023 and FY 2024 due to the American Rescue Plan Act (ARPA) funding that was received.

State Revenue Sharing – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. These funds are distributed based on population figures and are unrestricted.

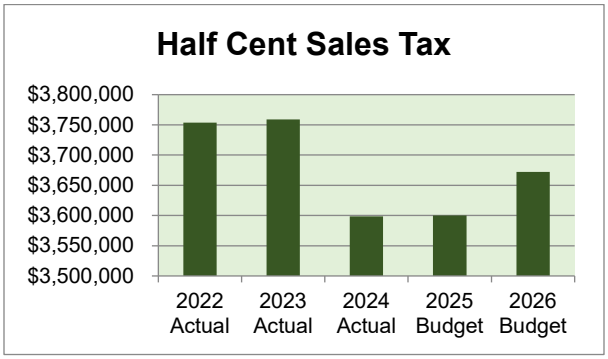
Major Revenue Descriptions and Trends

Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida. Recent revenue collections have consistently exceeded projections, reflecting stronger-than-expected economic activity and consumer behavior.



Half Cent Sales Tax – This revenue source represents revenue generated from the State's additional 0.5% sales tax (now totaling 6%, which excludes the Broward County penny Surtax) that is distributed to local municipalities in direct proportion of their population to that of the County.

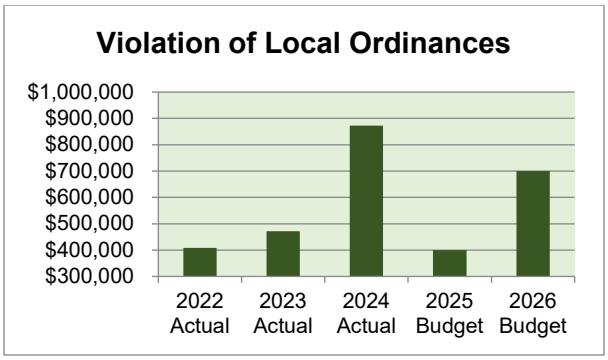
Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida. Similar to the general Sales Tax, recent collections for the Half-Cent Sales Tax have consistently outperformed initial estimates provided by the State. This positive variance reflects stronger-than-anticipated economic activity. As a result, current forecasts have been adjusted to reflect these improved revenue trends while remaining aligned with state economic projections.



Fines and Forfeitures – The major piece of this revenue source is from payments received for Violation of Local Ordinances.

Forecast Methodology: This revenue source is forecasted by historical trends. Unfortunately, there are no true indicators of when the public will pay off their outstanding violations. Usually, the revenue is higher when the housing market is strong because outstanding liens must be paid prior to change of ownership. In FY 2023 a lien amnesty program was introduced. In anticipation of those early payoffs, the FY 2024 and FY 2025 budgeted revenues were decreased. However, collections increased significantly in FY 2024 due to enhanced enforcement and backlog resolution. FY 2026 is projected at $700,000 based on continued enforcement activity and improved compliance monitoring, though slightly lower than FY 2024 actuals to reflect stabilization after the surge.

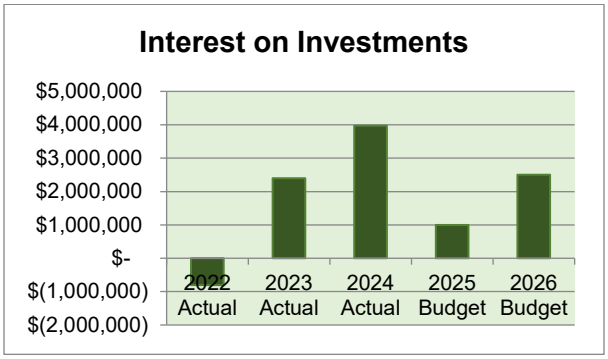
Major Revenue Descriptions and Trends



Miscellaneous Revenue – The two largest categories in this revenue source are investment income and the funding the City receives for renting out property to a Charter School. In addition, any other revenue that the City receives that does not fit into a specified category gets deposited into Miscellaneous Revenue.

Interest on Investments – The revenue generated on investments is estimated based on the condition of investment market, interest rate trends and cash flow forecasts. Interest rates finally began to increase in 2023, however they remain relatively low.

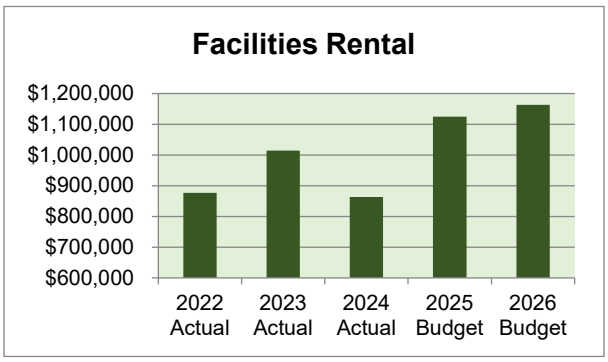
Forecast Methodology: This revenue source is forecasted by historical trends and the investment market. The FY 2024 actual and FY 2025 budget include a rebound from the extremely low interest rates and the negative impact that occurs when unrealized losses hit the accounts, such as the negative revenue shown in FY 2022. Revenues increased in FY 2023 and FY 2024 as rates stabilized and investment returns improved. The FY 2026 projection of $2.5 million anticipates continued favorable yields on the City's investment portfolio and higher cash balances.



Facilities Rental – The revenue generated on facilities rentals represents lease payments from a City- to a charter school.

Forecast Methodology: This revenue source is forecasted based upon lease agreement terms and negotiations, and is anticipated to increase with CPI. The FY 2026 budget reflects an expected increase tied to the CPI escalation clause in the agreement.

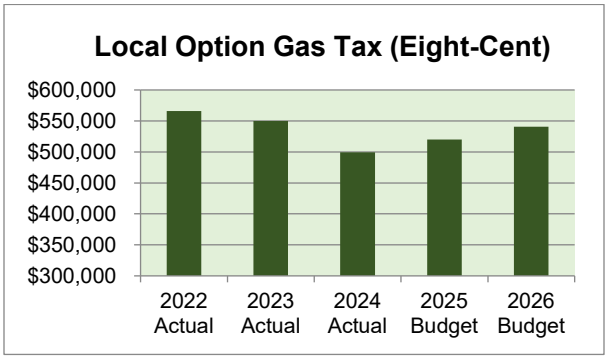
Major Revenue Descriptions and Trends



STREET MAINTENANCE FUND

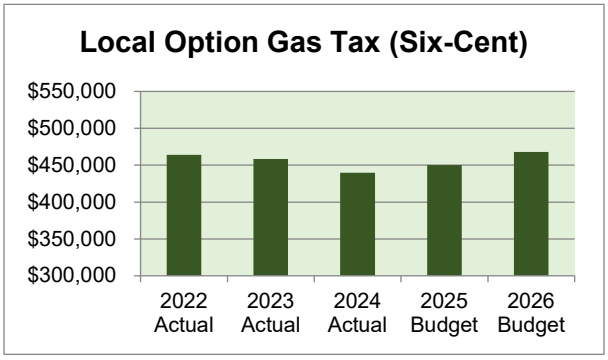
Local Option Gas Tax (Eight-cent) – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby the monies collected by the State for the municipal fuel tax are returned to local municipalities. The City utilizes this revenue source for transportation-related expenditures.

Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida.



Local Option Gas Tax (Six-cent) – Through an interlocal agreement (ILA), the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the County's original (six-cent) local option gas tax that provides for cities to receive 37.5% of the proceeds of six cents of gas tax. The allocation to each City is in direct proportion to the cities' population compared to the population of the County. The City utilizes this revenue source for the maintenance and general improvements of the City's roadways.

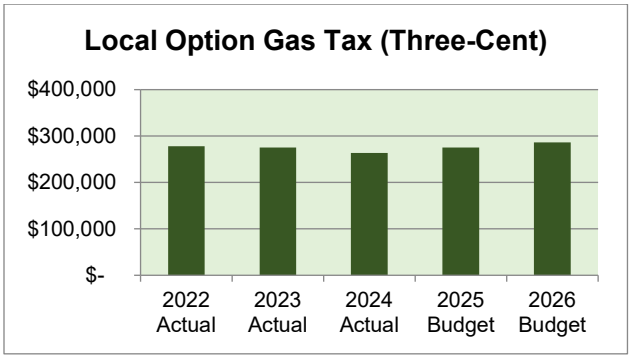
Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida.



Major Revenue Descriptions and Trends

Local Option Gas Tax (Three-cent) – Through an ILA, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the "additional" (three-cent) local option gas tax adopted in 1993 providing for cities to receive 51.27% of three cents of gas tax. The allocation to each City is in direct proportion to the cities' population compared to the population of the County. These additional local option gas taxes may only be used by the City to meet the requirements of capital improvement elements of an adopted comprehensive plan.

Forecast Methodology: This revenue source is forecasted by historical trends and the State.



TRANSPORTATION SURTAX FUND

This revenue source represents revenue generated from the County's additional 1% sales tax (now totaling 7%) which was adopted by the Broward County voters in November 2018. Also known as the Penny for Transportation and Mobility Advancement Program (MAP), the funds are restricted for use on transportation capital and repair and maintenance projects that are vetted and approved annually by Broward County. The surtax is implemented for a thirty-year period. The Budget Amendment for FY 2022 created a new Transportation Surtax Fund for ease of project tracking. The FY 2025 revenue estimates included the amount for pending Capital Improvement projects and a Repair & Maintenance project.

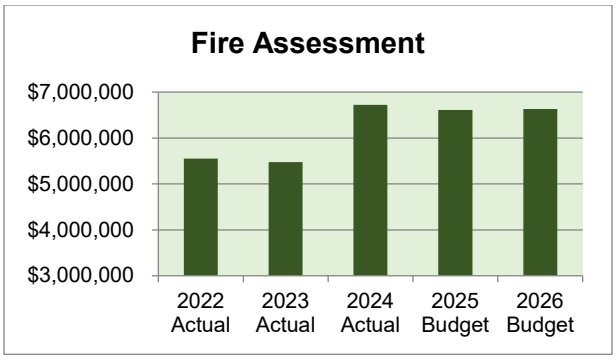
FIRE/RESCUE FUND

Fire Rescue Special Assessments – The revenue generated from a special assessment lawfully imposed to fund a portion of the cost to provide fire rescue services, facilities or programs. The Fire Rescue Assessment is based on the property's use category and is levied annually. No costs for emergency medical services (EMS) are funded by this assessment.

A rate study was conducted to determine the assessable costs of our Fire/Rescue service and the rates by classification that are necessary to recover that cost. Due to the Fire/Rescue Department's increasing operational costs (e.g., Fire Training Tower, collective bargaining commitments, and state retirement system contributions), the outside Consultant was retained to complete a budget update and the rate structure that was established for five years beginning in FY 2022 was amended for the remaining three years. The average assessment rate that recovers 100% of the City's assessable costs was adopted.

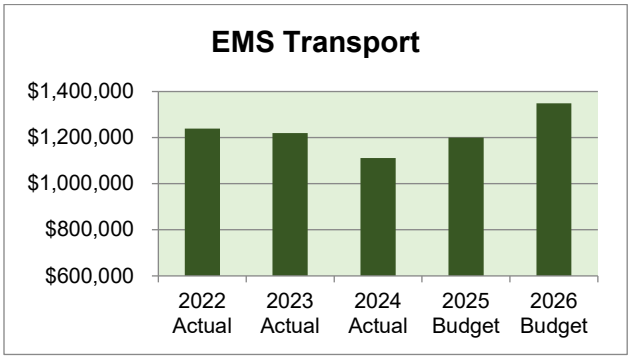
Forecast Methodology: This revenue source is forecasted based on the ad valorem tax roll, based on a rate of $278 for single-family residence, $672 for multi-family residence, and a rate table for Commercial and Industrial properties. Since the three-year average was adopted, there is no major change for FY 2026.

Major Revenue Descriptions and Trends



EMS Transport Revenue – This revenue is generated from fees charged when patients are transported to a hospital by the Fire/Rescue department for medical care. Revenue is budgeted net of uncollectable estimates. In prior years, Managed Care Organization (MCO) expenses were netted against revenues. Starting in FY 2022, they are both being shown at gross amounts, resulting in an increase to the revenue and expenditure accounts.

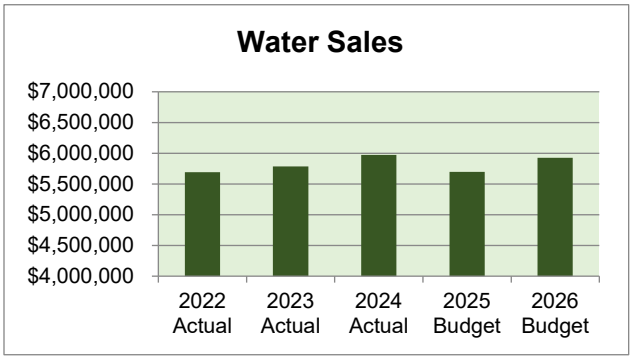
Forecast Methodology: This revenue source is forecasted by historical trends collectability of fees.



UTILITIES FUND

Water Sales – Charges for services revenue is generated from the sale of potable water to the City's residents that meets all Federal, State and County regulations. This includes the safe operation of the City's Water Plant and the distribution of the water throughout the City's infrastructure.

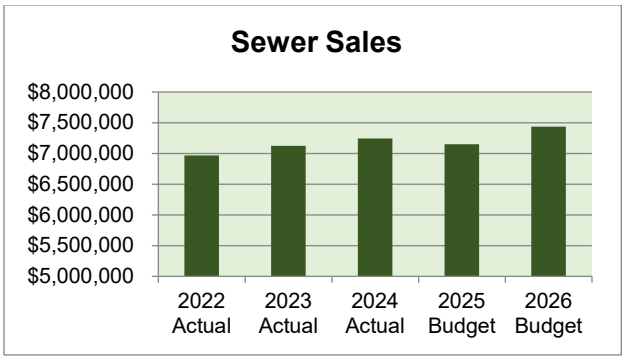
Forecast Methodology: The main factors considered in the forecast for this revenue source are historical trends, estimated new connections, and estimated new rates.



Major Revenue Descriptions and Trends

Sewer Sales – Charges for services revenue is generated from the collection and proper disposal of sewage and wastewater in accordance with all Federal, State, and County regulations.

Forecast Methodology: The main factors considered in the forecast for this revenue source are historical trends, estimated new connections, and estimated new rates.



Water and Sewer revenue estimates apply only to those properties serviced by the City of North Lauderdale. Portions of properties located in the city limits are serviced by the City of Fort Lauderdale or Broward County.

Water and Sewer Rates – A utility rate study was conducted in a prior year to ensure that utility revenues keep pace with the continually changing needs and costs of the essential service. After performing a thorough analysis of the Utility Fund's operational and capital needs and consideration of the results of the rate study, an Ordinance was passed enabling the City to increase the utility rate structure annually based on City Administration's review of the Utility's financial condition.

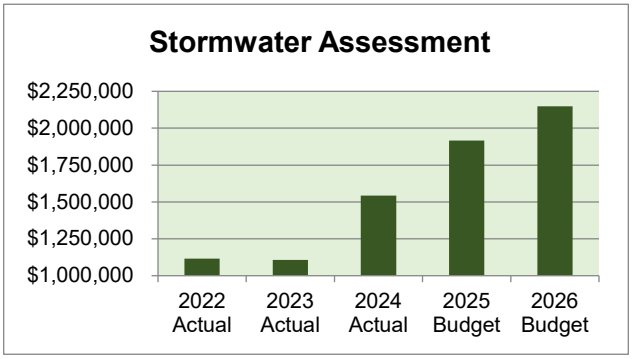
The annual rate increase is limited to five (5) percent or CPI, whichever is greater. There is no proposed increase to water and sewer rates for FY 2026. A new capital study is being conducted on the needs of the water plant which will project revenue needs in the future. Once the capital plan is finalized, a new rate study will be conducted.

STORMWATER FUND

Stormwater Assessment – In 2019, the City Commission adopted an ordinance to create a stormwater special assessment to transfer the collection of the stormwater charges from the utility (water) bill to the annual tax bill. The Assessment is based on an Equivalent Residential Unit (ERU) for stormwater. In 2023 a consultant was hired to conduct a Stormwater Rate Study. The analysis included the impact of major capital infrastructure projects and recommended annual rate increases.

Forecast Methodology: The revenue is forecasted based on the approved Stormwater Assessment rate. The rate for FY 2026 will increase from $125 per ERU to $140 based on the study and other factors.

Major Revenue Descriptions and Trends



OTHER FINANCING SOURCES

Fund Balance – Fund balance (also known as reserves) is the accumulation of revenues that exceeds expenditures over time. Fund balances occur when departments do not spend their total allocation for a given year and/or when the City receives additional revenues it was not anticipating. Not all of these fund balance amounts are available for appropriation.

Portions of the fund balance are set aside as "Restricted," "Committed", or "Assigned" for a specific purpose. The City has "Committed" a contingency as a "cushion" against unforeseen circumstances that may only be used in extreme emergencies (e.g., hurricane). Another portion of each year's fund balance is "Assigned" to the Capital Improvement Program, earmarking funds for capital projects to improve and replace the aging infrastructure throughout the City.

The "Unassigned" portion of each year's fund balance is made available for new appropriations in the next fiscal year. This allows the City to budget with more flexibility, knowing that reserves exist to meet unusual circumstances or special projects that were not planned or anticipated during the budget process.

The City appropriated $43,150,777 of Fund Balance in the FY 2026 Budget to support strategic, one-time investments that strengthen infrastructure, enhance community facilities, and modernize operations. The majority of these funds are dedicated to major capital projects and significant purchases that align with the City's long-term goals and priorities. Key initiatives include substantial Parks and Recreation improvements, such as new capital projects designed to enhance community amenities and promote quality of life for residents. Funding is also allocated to the District D Silver Lakes Community Center project. Additional allocations include the purchase and installation of a new generator for City Hall to ensure continuity of operations during emergencies, along with ADA-compliant restroom upgrades to improve accessibility for all visitors. The Water Treatment Plant Renewal and Replacement Program will receive funding to maintain the reliability and safety of the City's water infrastructure. The budget also provides for the City's local match contributions to various stormwater improvement projects, which leverage outside grants to mitigate flooding and improve drainage citywide. Finally, significant investments are being made within the Information Technology Fund, focusing on modernization efforts such as data center relocation, new phone system, and document digitization initiative to increase efficiency and resilience across City departments.

Major Revenue Descriptions and Trends

MAJOR REVENUE SUMMARY

The following table summarized the financial budget for FY 2026 for the major revenue sources presented on the preceding pages.

Revenue - All Funds	FY 2026 Budget
Taxes & Assessments	$36,673,865
Licenses & Permits	5,496,300
Intergovernmental	32,842,680
Charges for Services	26,391,739
Fines and Forfeitures	738,500
Miscellaneous	6,587,796
Interfund Transfers	5,203,347
Use of Fund Balance	43,150,777
Total revenue	**$157,085,004**

Changes Between Proposed and Adopted Budget

ORIGINAL PROPOSED CITYWIDE BUDGET	**$**	**154,685,014**
ADOPTED CITYWIDE BUDGET		**157,085,004**
CHANGE	**$**	**2,399,990**

Fund/Department	Increase / (Decrease) in Revenue	Increase / (Decrease) in Expense
GENERAL FUND	**$ 52,904,396**	**$ 52,904,396**
Community Development Department	-	(217,800)
Non-Departmental Department	-	217,800
Revenue-Use of Fund Balance	1,964,295	-
City Commission Department	-	32,000
City Manager	-	382,295
Community Development Department	-	1,550,000
TOTAL GENERAL FUND	**$ 54,868,691**	**$ 54,868,691**
CHANGE		**$ 1,964,295**
FIRE/RESCUE FUND	**$ 14,282,926**	**$ 14,282,926**
Fire/Rescue Revenue	324,050	
Fire/Rescue Operating Division	-	324,050
TOTAL FIRE/RESCUE FUND	**$ 14,606,976**	**$ 14,606,976**
CHANGE		**$ 324,050**
INSURANCE FUND	**$ 2,015,491**	**$ 2,015,491**
Insurance Fund Revenue	265,045	-
Insurance Fund Expenses	-	265,045
TOTAL INSURANCE FUND	**$ 2,280,536**	**$ 2,280,536**
CHANGE		**$ 265,045**
WATER CONTROL DISTRICT FUND	**$ 2,195,919**	**$ 2,195,919**
WCD Fund Revenue	(56,059)	
WCD Fund Revenue	56,059	-
TOTAL WATER CONTROL DISTRICT FUND	**$ 2,195,919**	**$ 2,195,919**
CHANGE		**$ -**
STORMWATER FUND	**$ 14,157,040**	**$ 14,157,040**
Stormwater Fund Revenue	(153,400)	-
Stormwater Fund	-	(153,400)
TOTAL STORMWATER FUND	**$ 14,003,640**	**$ 14,003,640**
CHANGE		**$ (153,400)**
TOTAL CHANGE		**$ 2,399,990**

Table of Contents

Budgeted Position Summary

Total Number of Positions by Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
City Commission	6	6	6
City Manager	3	6	6
City Manager PT	-	0	1
City Clerk	2	2	2
City Clerk PT	1	1	1
Human Resources	3	3	3
Human Resources PT	-	0	4
Finance	11	14	14
Public Works/Utilities	48	48	50
Parks & Recreation	28	28	29
Parks & Recreation PT/Seasonal [1]	90	90	90
Community Development	29	27	27
Fire/Rescue	49	49	49
Fire/Rescue PT	6	6	7
Information Technology	6	6	7
Total City of North Lauderdale	**282**	**286**	**296**

Fiscal Year 2026 Position Changes:

City Manager
* Reclass Assistant City Manager to Deputy City Manager
* Add one Communications Specialist PT

Human Resources:
* Add Three Interns PT
* Add One HR Generalist PT

Finance:
* Eliminate Finance & Compliance Analyst
* Add One new Budget Manager

Public Works:
* Add One Utility Services Administrator
* Add One Grounds Maintenance Worker I

Parks & Recreation:
* Add Special Event Manager

Fire:
* Add One Fire Inspector /Plan Examiner PT

Information Technology:
* Add One IT/AV Support Specialist

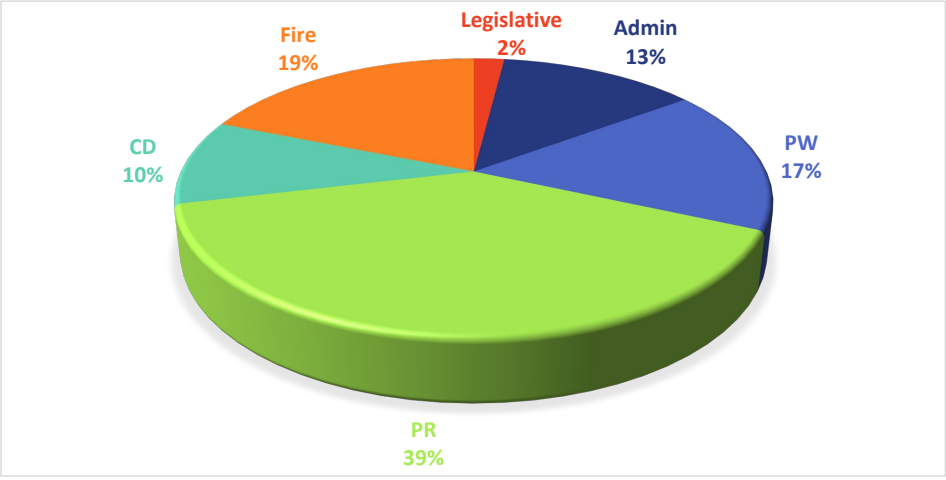


Table of Contents

City of North Lauderdale
Schedule of Actual and Projected Revenue and Expenditures/Expenses For All Funds

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected
Revenue						
General Fund	$ 43,190,420	$ 47,960,560	$ 45,464,371	$ 49,129,642	$ 48,302,528	$ 49,891,400
ARPA General Fund Subfund [1]	2,848,895	4,483,390	7,214,104	100,000	-	-
Street Maintenance Fund	1,391,333	1,297,306	1,315,000	1,371,600	1,385,100	1,399,000
Transportation Surtax Fund [2]	747,331	379,690	11,955,297	13,641,032	-	-
Fire/Rescue Fund	10,787,122	11,415,630	11,879,682	13,506,976	14,167,266	14,634,836
Water Control District	1,336,673	1,358,924	1,298,888	1,244,549	1,244,600	1,244,900
Solid Waste Fund	-	-	4,030,100	3,841,360	4,033,500	4,235,200
Debt Service Fund	-	-	-	-	-	-
Capital Projects Fund [3]	11,290,376	2,958,159	1,063,000	688,000	60,600	60,900
Utilities Fund	15,050,563	16,252,275	21,978,400	15,277,111	15,928,000	16,636,900
Stormwater Fund	1,254,610	1,798,630	11,752,570	10,642,890	6,997,600	2,797,600
Vehicle Maintenance Fund	126,432	136,281	124,300	142,200	146,900	151,500
Information Technology Fund	1,929,666	2,001,884	2,089,723	2,648,087	2,591,400	2,797,900
Insurance Fund	863,541	952,536	1,510,341	1,700,780	1,024,000	1,062,000
Total Revenue	**$ 90,816,962**	**$ 90,995,265**	**$ 121,675,776**	**$ 113,934,227**	**$ 95,881,494**	**$ 94,912,136**
Expenditures/Expenses						
General Fund	$ 47,601,156	$ 42,691,823	$ 49,832,436	$ 54,868,691	$ 52,857,681	$ 53,932,581
ARPA General Fund Subfund [1]	3,486,171	6,669,934	11,997,837	2,547,957	-	-
Street Maintenance Fund	804,151	855,530	5,153,915	3,880,511	1,560,100	1,604,800
Transportation Surtax Fund [2]	742,932	404,710	11,955,297	13,641,032	-	-
Fire/Rescue Fund	10,684,836	11,413,304	12,329,682	14,606,976	14,772,600	15,480,100
Water Control District	161,007	1,004,395	1,898,888	2,195,919	1,296,300	1,304,800
Solid Waste Fund	-	-	4,030,100	4,151,360	4,351,746	4,562,900
Capital Projects Fund [3]	3,517,912	682,792	3,959,800	9,938,000	-	-
Utilities Fund [5]	12,424,794	13,639,167	37,501,953	31,167,973	18,584,900	89,033,400
Stormwater Fund	584,292	1,099,686	17,343,062	14,003,640	11,143,700	2,181,200
Vehicle Maintenance Fund	160,909	165,220	204,500	230,200	235,900	241,600
Information Technology Fund	1,494,362	2,009,483	2,189,723	3,572,209	2,591,400	2,797,900
Insurance Fund	955,529	1,604,006	1,838,000	2,280,536	2,252,400	2,425,000
Total Expenditures/ Expenses	**$ 82,618,052**	**$ 82,240,050**	**$ 160,235,193**	**$ 157,085,004**	**$ 109,646,727**	**$ 173,564,281**
Excess of Revenue Over Expenditures/Expenses	**$ 8,198,910**	**$ 8,755,215**	**$ (38,559,417)**	**$ (43,150,777)**	**$ (13,765,233)**	**$ (78,652,145)**
Beginning Fund Balance and Net Position [4]	$ 148,948,445	$ 157,147,355	$ 165,902,570	$ 127,343,153	$ 84,192,376	$ 70,427,143
Ending Fund Balance and Net Position [4]	**$ 157,147,355**	**$ 165,902,570**	**$ 127,343,153**	**$ 84,192,376**	**$ 70,427,143**	**$ (8,225,002)**

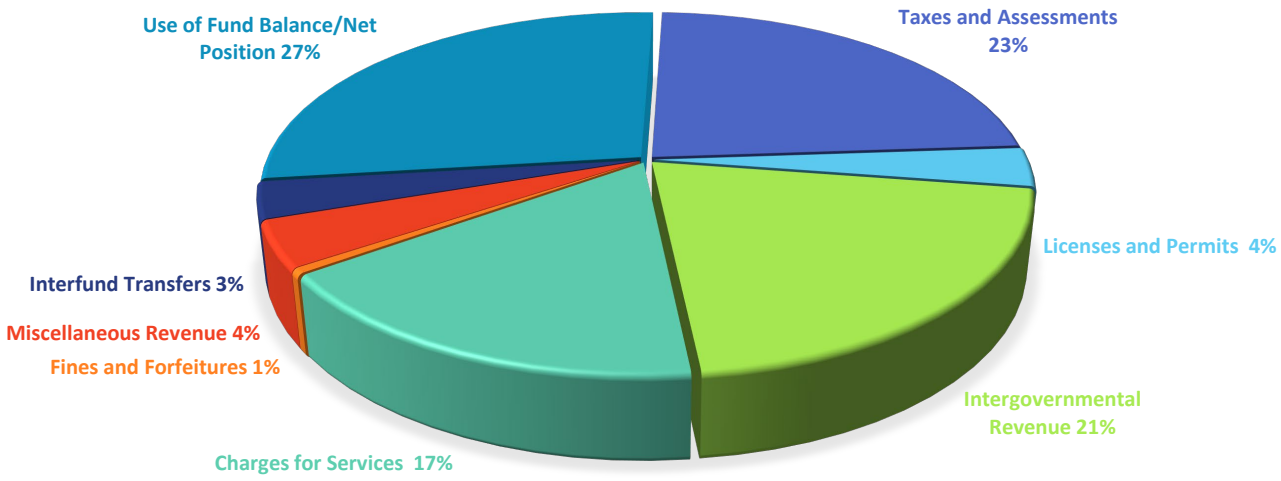
[1] ARPA Fund not forecasted due to it being a one-time funding source.
[2] Transportation Surtax Fund not forecasted due to its dependency on funding contracts from the County.
[3] At this time, future capital projects for FY2027 and FY2028 are all within other funds.
[4] Net position includes nonspendable, invested in capital asset values.
[5] Utilities Fund restated per Resolution 23-03-1231.

City of North Lauderdale
Schedule of Revenue and Expenditures/Expenses For All Funds by Function

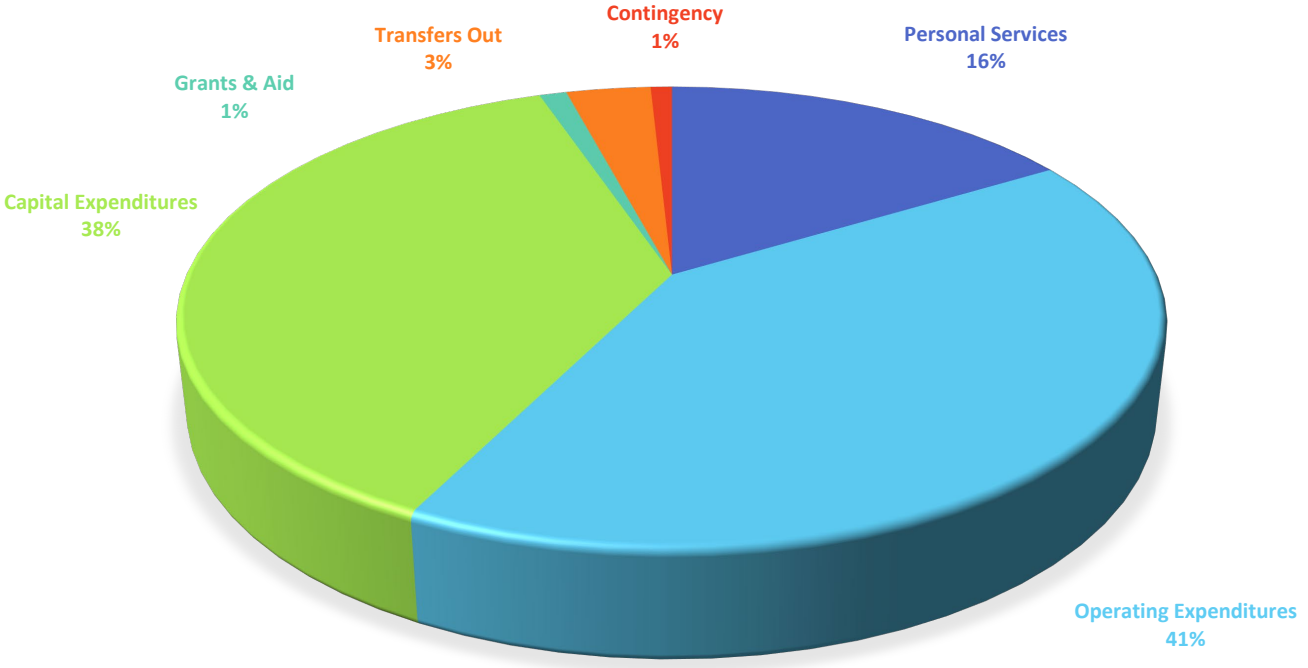
	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue by Type				
Taxes and Assessments	$ 30,260,461	$ 30,176,944	$ 35,035,890	$ 36,673,865
Licenses and Permits	5,642,721	9,187,081	5,161,300	5,496,300
Intergovernmental Revenue	11,004,410	11,335,028	46,509,091	32,842,680
Charges for Services	21,308,719	23,022,961	24,609,362	26,391,739
Fines and Forfeitures	509,350	905,951	428,500	738,500
Miscellaneous Revenue	8,160,159	10,943,513	4,108,723	6,587,796
Interfund Transfers	13,931,142	5,423,787	5,822,910	5,203,347
Use of Fund Balance or Net Position	-	-	38,559,417	43,150,777
Total Revenue	**$ 90,816,962**	**$ 90,995,265**	**$ 160,235,193**	**$ 157,085,004**
Expenditures/Expenses by Object				
Personal Services	$ 18,409,700	$ 19,822,232	$ 22,749,724	$ 25,722,209
Operating Expenditures	41,911,263	47,909,939	64,892,236	64,455,059
Capital Expenditures	5,854,327	8,959,428	60,097,551	58,721,161
Grants & Aid	2,511,620	124,664	5,161,645	1,674,178
Transfers Out	13,931,142	5,423,787	5,822,910	5,203,347
Contingency			1,511,127	1,309,050
Total Expenditures/Expenses	**$ 82,618,052**	**$ 82,240,050**	**$ 160,235,193**	**$ 157,085,004**
Excess of Revenue over Expenditures/Expenses	**$ 8,198,910**	**$ 8,755,215**	**$ (38,559,417)**	**$ (43,150,777)**
Beginning Fund Balance and Net Position 1	148,948,445	157,147,355	165,902,570	127,343,153
Ending Fund Balance and Net Position 1	**$ 157,147,355**	**$ 165,902,570**	**$ 127,343,153**	**$ 84,192,376**

[1] Net position includes nonspendable, invested in capital asset values.

REVENUES BY TYPE - ALL FUNDS



EXPENDITURES/EXPENSES BY OBJECT - ALL FUNDS



City of North Lauderdale
Budget Summary by Department/Fund - All Funds
Fiscal Year 2026

	General Fund	General Fund ARPA Subfund	Special Revenue Funds	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Grand Total
Revenue							
Taxes and Assessments	$ 23,128,409	$ -	$ 11,398,056	$ -	$ 2,147,400	$ -	$ 36,673,865
Licenses and permits	5,480,300	-	16,000	-	-	-	5,496,300
Intergovernmental revenue	8,684,428	-	15,256,562	538,000	8,363,690	-	32,842,680
Charges for services	6,937,962	-	1,369,646	-	13,803,661	4,280,470	26,391,739
Fines and forfeitures	738,500	-	-	-	-	-	738,500
Miscellaneous revenue	4,160,043	100,000	361,906	150,000	1,605,250	210,597	6,587,796
Interfund transfers	-	-	5,203,347	-	-	-	5,203,347
Use of fund balance or net position	5,739,049	2,447,957	4,870,281	9,250,000	19,251,612	1,591,878	43,150,777
Total Revenue	**$ 54,868,691**	**$ 2,547,957**	**$ 38,475,798**	**$ 9,938,000**	**$ 45,171,613**	**$ 6,082,945**	**$ 157,085,004**
Expenditures/Expenses							
City Commission	$ 1,520,572	$ -	$ -	$ -	$ -	$ -	$ 1,520,572
City Manager	1,493,011	-	-	-	-	-	1,493,011
City Attorney	560,700	-	-	-	-	-	560,700
City Clerk	439,899	-	-	-	-	-	439,899
Human Resources	1,020,320	-	-	-	-	-	1,020,320
Finance	1,882,179	-	-	-	-	-	1,882,179
Public Works	9,398,488	-	21,672,903	-	45,171,613	-	76,243,004
Parks and Recreation	7,166,412	-	-	-	-	-	7,166,412
Community Development	6,936,213	-	-	-	-	-	6,936,213
Police - Contractual	16,721,569	-	-	-	-	-	16,721,569
Non-departmental	2,525,981	-	-	-	-	-	2,525,981
Fire/Rescue	-	2,250,000	14,606,976	-	-	-	16,856,976
Water Control District	-	-	2,195,919	-	-	-	2,195,919
Information Technology	-	187,957	-	-	-	3,572,209	3,760,166
Insurance	-	-	-	-	-	2,280,536	2,280,536
Vehicle Maintenance	-	-	-	-	-	230,200	230,200
Capital outlay	-	-	-	9,938,000	-	-	9,938,000
Transfers Out	5,203,347	110,000	-	-	-	-	5,313,347
Total Expenditures/Expenses	**$ 54,868,691**	**$ 2,547,957**	**$ 38,475,798**	**$ 9,938,000**	**$ 45,171,613**	**$ 6,082,945**	**$ 157,085,004**
Beginning Fund Balance and Net Position	**$ 54,724,030**	**$ 777,870**	**$ 4,078,571**	**$ 18,154,048**	**$ 42,196,678**	**$ 7,411,956**	**$ 127,343,153**
Ending Fund Balance and Net Position [1]	**$ 48,984,981**	**$ (1,670,087)**	**$ (791,710)**	**$ 8,904,048**	**$ 22,945,066**	**$ 5,820,078**	**$ 84,192,376**
Fund Balances and Net Assets							
Fund Balances							
Restricted:							
Fire Rescue	$ -	$ -	$ 875,214	$ -	$ -	$ -	$ 875,214
Transportation	-	-	(3,768,756)	-	-	-	(3,768,756)
Solid Waste	-	-	(310,000)	-	-	-	(310,000)
Water Control District	-	-	2,411,831	-	-	-	2,411,831
Committed:	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assigned:	-	-	-		-	-	-
Capital Projects	15,675,000	(1,670,087)	-	8,904,048	-	-	22,908,961
Disaster Assistance	5,000,000	-	-	-	-	-	5,000,000
General Government	1,000,000	-	-	-	-	-	1,000,000
Unassigned:	-	-	-	-	-	-	-
Net assets	-	-	-	-	-	-	-
Net Investment in Capital Assets	-	-	-	-	12,592,376	1,241,261	13,833,637
Nonspendable	536,056	-	-	-	-	-	536,056
Unrestricted	26,773,925	-	-	-	10,352,688	4,578,817	41,705,430
Total Ending Fund Balances	**$ 48,984,981**	**$ (1,670,087)**	**$ (791,710)**	**$ 8,904,048**	**$ 22,945,066**	**$ 5,820,078**	**$ 84,192,376**

[1] Beginning Fund Balance/Net Position Numbers Include FY 2025 Budgeted Values. Unencumbered FY 2025 Projects are Rebudgeted with Funding Available in Fund Balance.

As a Result, Actual Fund Balance may not be Negative and will be Included in the Annual Comprehensive Financial Report.

Interfund loans will be proposed for funds that are expected to end FY 2026 with negative fund balance/net position.

General Fund



City of North Lauderdale
Schedule of Revenue and Expenditures
General Fund (Fund 001)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Taxes	$ 18,977,437	$ 20,744,999	$ 21,600,000	$ 23,128,409
Licenses, permits & assessments	9,183,112	9,171,747	5,145,300	5,480,300
Intergovernmental revenue	6,237,363	6,066,343	9,269,550	8,684,428
Charges for services	4,068,626	5,577,603	6,549,221	6,937,962
Fines and forfeitures	509,350	905,951	428,500	738,500
Miscellaneous revenue	4,214,532	5,493,917	2,471,800	4,160,043
Use of fund balance	-	-	4,368,065	5,739,049
Total Revenue	**$ 43,190,420**	**$ 47,960,560**	**$ 49,832,436**	**$ 54,868,691**
Expenditures				
Departmental				
City Commission	$ 677,982	$ 888,212	$ 1,134,163	$ 1,520,572
City Manager	593,223	643,884	691,895	1,493,011
City Attorney	558,765	648,196	555,645	560,700
City Clerk	358,490	357,587	439,224	439,899
Human Resources	474,584	626,649	860,230	1,020,320
Finance	1,289,165	1,362,370	1,594,814	1,882,179
Public Works	7,821,855	8,442,182	9,683,782	9,398,488
Parks and Recreation	5,154,593	5,334,126	6,658,606	7,166,412
Community Development	3,634,416	4,057,142	4,658,708	6,936,213
Police - Contractual	12,494,178	14,101,431	16,056,659	16,721,569
Non-Departmental	14,543,905	6,230,044	7,498,710	7,729,328
Total Expenditures	**$ 47,601,156**	**$ 42,691,823**	**$ 49,832,436**	**$ 54,868,691**
Change in Fund Balance	**$ (4,410,736)**	**$ 5,268,738**	**$ (4,368,065)**	**$ (5,739,049)**
Fund Balance				
Beginning Balance	$ 58,234,094	$ 53,823,358	$ 59,092,096	$ 54,724,030
Ending Balance	**$ 53,823,358**	**$ 59,092,096**	**$ 54,724,030**	**$ 48,984,981**
Fund Balances				
Assigned:				
Future Capital Projects	$ 27,653,577	$ 21,001,043	$ 15,675,000	$ 15,675,000
Disaster Assistance	5,000,000	5,000,000	5,000,000	5,000,000
General Government	1,000,000	1,000,000	1,000,000	1,000,000
Nonspendable	232,187	536,056	536,056	536,056
Unassigned	19,937,594	31,554,997	32,512,974	26,773,925
Total Fund Balances	**$ 53,823,358**	**$ 59,092,096**	**$ 54,724,030**	**$ 48,984,981**

For presentation purposes, transfers to and from the 005 ARPA General Fund Subfund have been eliminated.

City of North Lauderdale
Schedule of Detailed Revenues
General Fund (Fund 001)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Taxes				
Ad Valorem Taxes	$ 14,549,938	$ 16,248,093	$ 17,600,000	$ 18,968,409
Utility Service Taxes	3,679,225	3,807,403	3,280,000	3,411,200
Communications Services Taxes	748,274	689,503	720,000	748,800
Total Taxes	**$ 18,977,437**	**$ 20,744,999**	**$ 21,600,000**	**$ 23,128,409**
Licenses, Permits & Assessments				
Building Permits	$ 1,383,002	$ 1,348,592	$ 1,200,000	$ 1,320,000
Franchise Fees	3,530,672	3,636,915	3,370,000	3,600,000
Special Assessments	3,566,670	3,741,856	-	-
Local Business License	647,954	385,614	515,000	500,000
Other Permits and Fees	54,814	58,770	60,300	60,300
Total Licenses, Permits & Assessments	**$ 9,183,112**	**$ 9,171,747**	**$ 5,145,300**	**$ 5,480,300**
Intergovernmental Revenue				
State Revenue Sharing-Sales Tax	$ 2,320,600	$ 2,301,071	$ 2,150,000	$ 2,236,000
Half Cent Sales Tax	3,758,889	3,598,601	3,600,000	3,672,000
Alcoholic Beverage License	8,428	8,114	6,000	7,200
Occupational/Business Licenses	46,354	50,407	50,000	50,000
FEMA Grant Proceeds	92	-	-	-
Federal Grant	-	-	750,000	-
School Resource Officer	103,000	108,150	113,550	119,228
State Grant	-	-	2,600,000	2,600,000
Total Intergovernmental Revenue	**$ 6,237,363**	**$ 6,066,343**	**$ 9,269,550**	**$ 8,684,428**
Charges for Services				
Payment In Lieu of Taxes	$ 216,670	$ 216,670	$ 216,670	$ 216,670
Canal Maintenance Fee-WCD	53,466	841,815	1,703,441	2,000,000
Administrative Fees-Fire/Rescue	662,200	976,344	1,020,279	1,042,725
Administrative Fees-Stormwater	118,700	180,421	188,540	192,688
Administrative Fees-WCD	85,000	140,019	146,320	144,780
Administrative Fees-Water & Sewer Fund	939,100	1,077,989	1,126,499	1,151,282
Administrative Fees-Street Maint Fund	-	214,232	223,872	228,797
Administrative Fees-Solid Waste Fund	-	-	15,830	15,830
Privilege Fees Water & Sewer Fund	1,284,590	1,284,590	1,284,590	1,284,590
Activity Instructors	90	1,635	1,100	1,100
Adult Sports	-	400	-	-
Afterschool Program	123,385	110,746	100,000	110,000
City Swim Lessons	757	3,920	500	500
Community Garden Plot	30	90	-	-
Dishonored Payment Fees	616	628	1,000	1,000
Election Fees	2,325	5,580	2,000	2,000
Facility Rentals	12,090	22,064	20,000	25,000
Family Trips	1,990	2,270	2,400	2,400
Fee Supported Events	3,595	3,799	4,000	4,000
Haunted Hamptons	58,120	49,421	40,000	40,000
Holiday Camp	21,141	14,220	15,000	15,000
Lien Research Fees	37,575	34,740	45,000	45,000
Lobbyist Registration	-	700	500	500
Park Concessions	123	184	-	-

City of North Lauderdale
Schedule of Detailed Revenues
General Fund (Fund 001)

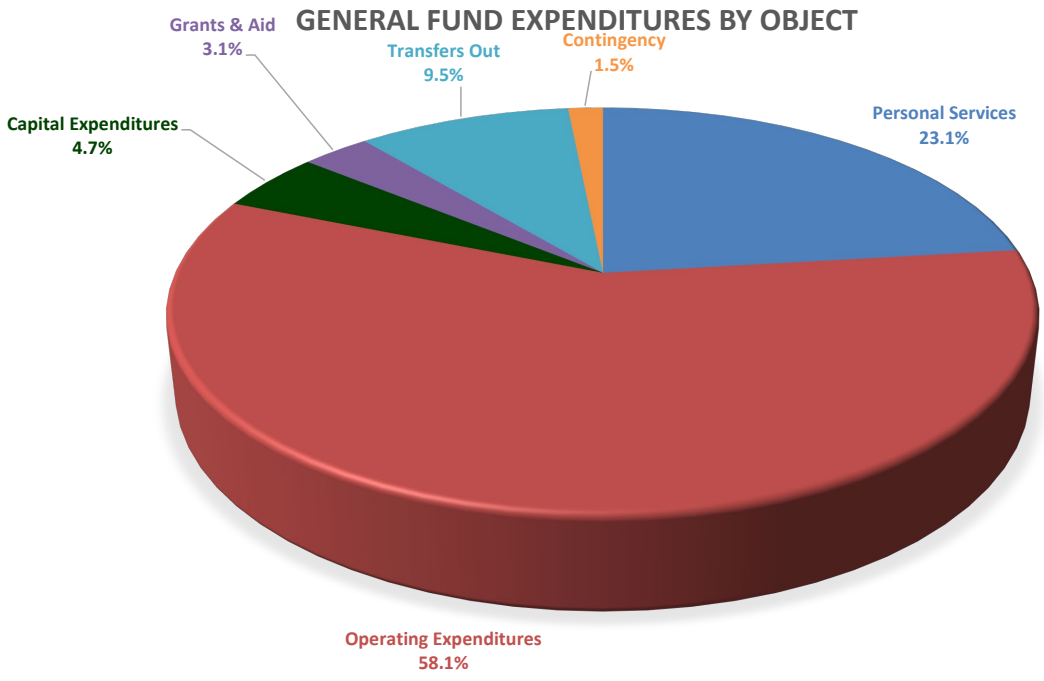
	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Park Shelter Rentals	16,350	15,464	15,010	16,000
Pool Admissions	8,644	13,378	10,000	12,000
Recreation Concessions	996	617	500	500
Registration Fees	9,282	7,860	9,400	9,400
Senior Trips & Activities	3,944	3,529	3,000	3,000
Spring Camp	17,758	12,600	14,570	15,000
Summer Recreation & Camps	256,521	226,888	235,000	240,000
Swim Central Lessons	9,937	5,323	5,000	5,000
Teacher Planning Days	27,295	20,045	22,000	22,000
Teen Club	45,384	39,109	30,000	30,000
Youth Basketball	10,480	10,633	9,200	9,200
Youth Soccer	40,472	39,680	38,000	52,000
Total Charges for Services	**$ 4,068,626**	**$ 5,577,603**	**$ 6,549,221**	**$ 6,937,962**
Fines and Forfeitures				
Fines-Local Ordinance Application	$ 6,645	$ 3,025	$ 6,500	$ 6,500
Fines-Parking Citations	4,390	1,856	2,000	2,000
Fines-Violation of Local Ordinances	471,806	872,680	400,000	700,000
Judgment & Fines- County Court	26,509	28,390	20,000	30,000
Total Fines and Forfeitures	**$ 509,350**	**$ 905,951**	**$ 428,500**	**$ 738,500**
Miscellaneous Revenue				
Facilities rental	$ 1,014,471	$ 863,580	$ 1,124,800	$ 1,163,043
Fuel Tax Refund	7,847	8,906	7,000	7,000
Interest Earnings	2,395,534	3,971,068	1,000,000	2,500,000
Other Revenue - Solid Waste	-	147,547	-	-
Miscellaneous Revenue-Other	555,509	260,446	100,000	250,000
Tower Leases	241,171	242,370	240,000	240,000
Total Miscellaneous Revenue	**$ 4,214,532**	**$ 5,493,917**	**$ 2,471,800**	**$ 4,160,043**
Other Sources				
Use of Fund Balance or Net Position	$ -	$ -	$ 4,368,065	$ 5,739,049
Total Other Sources	**$ -**	**$ -**	**$ 4,368,065**	**$ 5,739,049**
Total Revenue	**$ 43,190,420**	**$ 47,960,560**	**$ 49,832,436**	**$ 54,868,691**

For presentation purposes, transfers to and from the 005 ARPA General Fund Subfund have been eliminated.

City of North Lauderdale
Schedule of Expenditures by Object
General Fund (Fund 001)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Expenditures by Object				
Personal Services	$ 8,518,152	$ 9,299,250	$ 11,100,924	$ 12,677,193
Operating Expenditures	24,882,487	27,820,376	31,284,161	31,863,973
Capital Expenditures	151,750	23,745	750,000	2,600,000
Debt Service	-	-	-	-
Grants & Aid	117,625	124,664	229,441	1,674,178
Transfers Out	13,931,142	5,423,787	5,717,910	5,203,347
Contingency	-	-	750,000	850,000
Total Expenditures	**$ 47,601,156**	**$ 42,691,823**	**$ 49,832,436**	**$ 54,868,691**

For presentation purposes, transfers to and from the 005 ARPA General Fund Subfund have been eliminated.

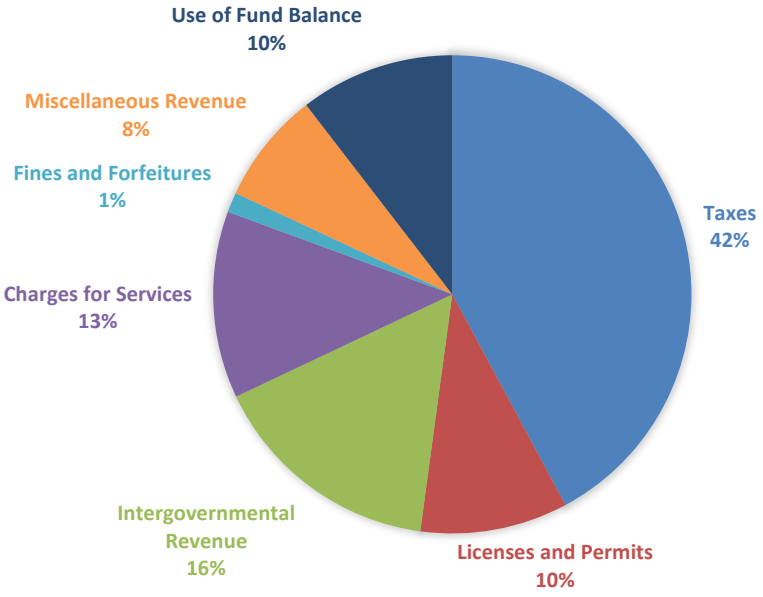


City of North Lauderdale
Schedule of Expenditures by Department
General Fund (Fund 001)

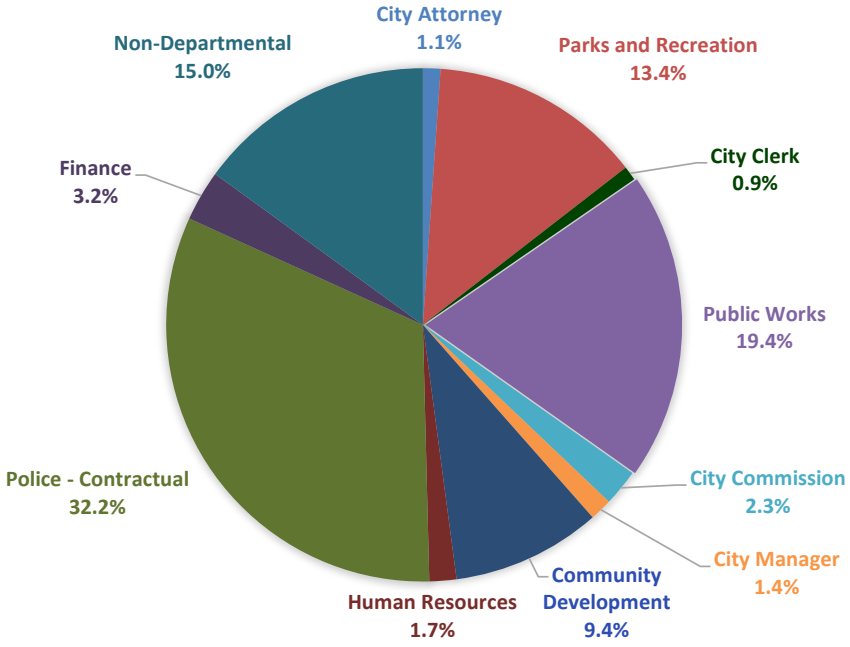
	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Department				
City Commission	$ 677,982	$ 888,212	$ 1,134,163	$ 1,520,572
City Manager	593,223	643,884	691,895	1,493,011
City Attorney	558,765	648,196	555,645	560,700
City Clerk	358,490	357,587	439,224	439,899
Human Resources	474,584	626,649	860,230	1,020,320
Finance	1,289,165	1,362,370	1,594,814	1,882,179
Public Works	7,821,855	8,442,182	9,683,782	9,398,488
Parks and Recreation	5,154,593	5,334,126	6,658,606	7,166,412
Community Development	3,634,416	4,057,142	4,658,708	6,936,213
Police - Contractual	12,494,178	14,101,431	16,056,659	16,721,569
Non-Departmental	14,543,905	6,230,044	7,498,710	7,729,328
Total Expenditures	**$ 47,601,156**	**$ 42,691,823**	**$ 49,832,436**	**$ 54,868,691**

For presentation purposes, transfers to and from the 005 ARPA General Fund Subfund have been eliminated.

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES BY DEPARTMENT



City of North Lauderdale
General Fund
City Commission Department

Mission

To provide the City's Charter Offices with clear policy direction that represents the public interest, ensures fiscal responsibility and promotes the City of North Lauderdale as A Fun City in the Heart of Broward.

Core Services

* Serve as the legislative branch of the City.
* Serve as the Board of Supervisors for the North Lauderdale Water Control District, and Board of Directors for the North Lauderdale Recreation Foundation.
* Conduct approximately 30 meetings and workshops annually to make policy decisions.
* Attend monthly meetings for the Broward League of Cities, the Northwest Council of Elected Officials, the Metropolitan Planning Organization, the Broward League of Cities Board of Directors, the Broward League of Cities Legislative Committee and the Broward League of Cities Education Committee.
* Attend Florida's Legislative sessions to lobby for the passage of bills that benefit Commissioner's constituents.
* Adopt the City's Annual Budget, Ad Valorem Tax Rate, Fire/Rescue Assessment, Water Control District Special Assessment, Stormwater Assessment and Solid Waste Collection Assessment rates.
* Remain the primary point of contact for resident ideas and concerns, and work with City staff toward resolution.

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 206,432	$ 281,935	$ 365,519	$ 656,451
Operating Expenditures	393,707	513,104	627,203	689,943
Grants & Aid Expenditures	77,843	93,173	141,441	174,178
Total	**$ 677,982**	**$ 888,212**	**$ 1,134,163**	**$ 1,520,572**

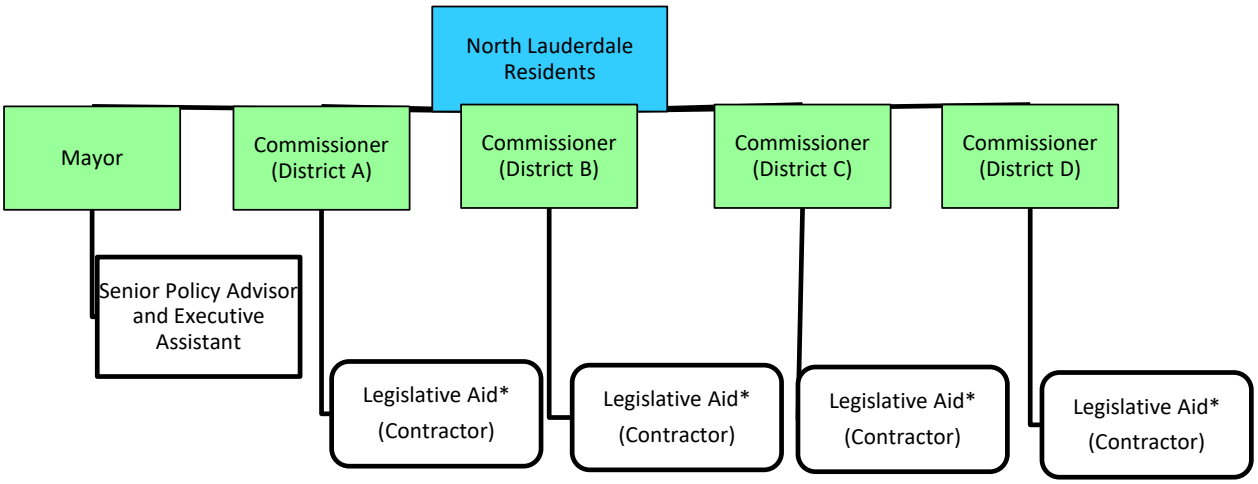


The Commissioners honor a local teen hero at a meeting.

City of North Lauderdale
Personnel Summary
City Commission Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
Mayor	1	1	1
Commissioner	4	4	4
Senior Policy Advisor and Executive Assistant - FT	1	1	1
Total City Commission	**6**	**6**	**6**

* Part-time District Legislative Aides are hired as contractors, not City employees.



City of North Lauderdale
Schedule of Expenditures
City Commission Department (0101)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Executive Salaries	$ 95,054	$ 104,016	$ 96,715	$ 355,344
Regular Salaries And Wages	-	59,308	104,000	109,200
Commission Monthly Reimbursement	22,792	24,284	24,330	24,478
FICA Taxes	8,574	13,965	17,220	37,410
401 (A) Retirement	-	1,615	14,560	15,288
457 Deferred Compensation	-	115	500	500
Commission Statutory Pension	6,991	6,991	7,000	7,000
Health/Dental Insurance	71,510	69,935	98,830	104,867
Disability Insurance	-		624	624
Life Insurance	1,511	1,706	1,740	1,740
Total Personal Services	$ 206,432	$ 281,935	$ 365,519	$ 656,451
Operating Expenditures				
Professional Services	$ 41,800	$ 45,626	$ 112,320	$ 117,936
Lobbying	100,000	100,100	100,000	100,000
Travel And Per Diem	67,297	48,270	-	-
Travel And Per Diem - Mayor	-	-	12,000	12,000
Travel And Per Diem - District A	-	-	12,000	12,000
Travel And Per Diem - District B	-	-	12,000	12,000
Travel And Per Diem - District C	-	-	12,000	12,000
Travel And Per Diem - District D	-	-	12,000	12,000
Communication Services	4,760	6,075	2,400	5,500
General Printing & Binding	587	777	800	1,000
Promotional Activities	2,467	2,541	8,000	8,000
Other Current Charges-Misc.	1,609	9,109	3,000	6,000
City Partnerships	-	-	20,000	20,000
General Office Supplies	5,961	5,605	3,000	5,000
Meetings	1,195	6,153	1,500	6,000
Operating and Misc Supplies	-	450	-	500
Books/Subscriptions/Publications	71	1,247	300	1,500
Memberships/Professional Dues	20,971	22,614	25,000	25,000
Training and Seminars	15,379	28,407	15,000	18,000
Workers' Compensation	120	450	3,183	3,577
Information Technology	131,490	235,680	272,700	311,930
Total Operating Expenditures	$ 393,707	$ 513,104	$ 627,203	$ 689,943
Grants & Aid Expenditures				
Area Agency On Aging	$ 15,995	$ 17,938	$ 20,451	$ 21,188
Commission Requests	9,960	6,372	10,000	10,000
Women In Distress	5,000	-	5,000	5,000
Boys And Girls Club	18,000	18,000	18,000	50,000
Junior Achievement	6,240	6,240	6,240	6,240
Early Learning Coalition	5,000	10,000	10,000	10,000
South Florida Rehab & Emergency Support Team	-	-	250	250
Broward 211	7,000	7,000	7,000	7,000
School Donations	-	18,000	18,000	18,000
Misc. Donations	8,250	5,000	9,000	9,000
Business Grants	-		10,000	10,000
Mayor Discretionary Funds (WM)	-	750	1,500	1,500
District A Discretionary Funds (WM)	1,500	1,495	1,500	1,500
District B Discretionary Funds (WM)	250	250	1,500	1,500
District C Discretionary Funds (WM)	200	1,231	1,500	1,500
District D Discretionary Funds (WM)	448	897	1,500	1,500
Contingency-Commission	-	-	20,000	20,000
Total Grants & Aid Expenditures	$ 77,843	$ 93,173	$ 141,441	$ 174,178
Total City Commission	**$ 677,982**	**$ 888,212**	**$ 1,134,163**	**$ 1,520,572**

City of North Lauderdale

General Fund

City Manager Department

Mission

To provide clear direction, support, accountability and recognition through an operational framework that guides and empowers City staff in providing public services to the citizens of North Lauderdale while carrying out initiatives that achieve the goals of the City Commission. The Manager fosters a healthy working environment that nurtures creativity, innovation and employee core values, all focused on maintaining A Fun City in the Heart of Broward for our residents and City employees.

Core Services

* Serve as the City's Chief Executive Officer.
* Develop organizational goals that are focused on "Serving our Community".
* Strengthen and guide the City's departments to meet public needs and provide services.
* Prepare agenda materials that demonstrate choices, challenges and opportunities from which the Commission can develop policy decisions and public service choices.
* Ensure that the management of City services and programs occur in an efficient and effective manner.
* Implement policies approved by the Commission and develop a shared vision for the organization.
* Continue to work with the Commission in developing and communicating our City's vision.
* Encourage programs and service refinements that allow the City to keep pace with the ever-changing needs of its diverse community.

Budget Expenditures

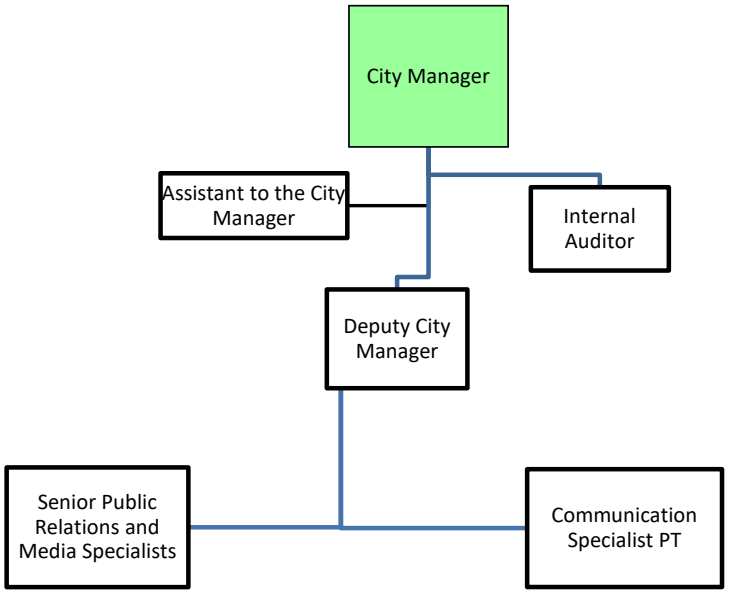
	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 487,244	$ 457,567	$ 529,100	$ 952,541
Operating Expenditures	105,979	186,317	162,795	540,470
Total	**$ 593,223**	**$ 643,884**	**$ 691,895**	**$ 1,493,011**



Chilean Sister City signing ceremony.

City of North Lauderdale
Personnel Summary
City Manager Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
City Manager	1	1	1
Assistant City Manager	1	0	0
Deputy City Manager	0	1	1
Internal Auditor	0	1	1
Senior Public Relations and Media Specialist	0	1	1
Communication Specialist - PT	0	0	1
Assistant to the City Manager	1	1	1
Total City Manager	**3**	**5**	**6**



City of North Lauderdale
Schedule of Expenditures
City Manager Department (0501)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 370,529	$ 346,742	$ 370,520	$ 691,288
Flexible Spending Contribution	-	-	1,000	1,000
Overtime	1,178	437	2,000	2,000
FICA Taxes	24,386	25,143	30,630	53,113
401 (A) Retirement	42,932	43,805	67,260	92,076
457 Deferred Compensation	17,972	16,073	16,250	18,000
Health/Dental Insurance	23,703	18,842	33,430	87,054
Disability Insurance	6,006	5,987	7,440	7,440
Life Insurance	538	538	570	570
Total Personal Services	$ 487,244	$ 457,567	$ 529,100	$ 952,541
Operating Expenditures				
Misc. Consulting Services	$ 53,014	$ 106,073	$ 75,000	$ 400,000
Travel And Per Diem	377	3,455	6,000	6,000
Communication Services	-	-	100	100
Vehicle Lease Payments	13,320	17,750	17,760	11,000
General Printing & Binding	-	8,625	2,000	3,000
Misc. Marketing/Info Tools	-	860	5,000	60,000
Other Current Charges-Misc.	3,810	9,900	5,000	5,000
Community Recognition	-	-	5,000	5,000
City Manager's Misc. Exp	442	769	2,500	750
General Office Supplies	233	226	500	750
Fuel-City Vehicles	1,030	1,880	1,500	1,500
Books/Subscriptions/Publications	-	200	1,000	1,000
Memberships/Professional Dues	2,543	2,087	3,500	3,500
Training And Seminars	1,150	2,650	4,000	4,000
Workers' Compensation	240	302	415	540
Vehicle Maintenance	600	800	800	900
Information Technology	29,220	30,740	32,720	37,430
Total Operating Expenditures	$ 105,979	$ 186,317	$ 162,795	$ 540,470
Total City Manager	**$ 593,223**	**$ 643,884**	**$ 691,895**	**$ 1,493,011**

City of North Lauderdale

General Fund

City Attorney Department

Mission

To provide proactive, effective and timely legal representation, including ethical legal advice and other quality legal services to the City Commission and City Administration in a manner that enables them to lawfully attain the City Commission's goals, and minimize exposures and potential liability to the City. The City Attorney's Office is contracted to the law firm of Austin Pamies Norris Weeks Powell PLLC

Core Services

* Represent the City Commission, City Administration and all assigned boards and committees in all matters of law pertaining to their official duties.
* Prepare and review ordinances, resolutions, contracts and other documents in a timely fashion.
* Advise on statutory matters and handle litigation.
* Advise and assist the Mayor, City Commission and City personnel on various legal issues in order to best protect the interests of the City, and to ensure compliance with city, county, state and federal laws.
* Participate in Labor Relations and Collective Bargaining Agreements.
* Update and revise the City Code to adapt to the community's changing needs, and to eliminate outdated and inconsistent provisions.
* Increase revenues or savings through implementation of aggressive strategies, compliance monitoring, fine/forfeiture procedures, and the institution and prosecution of litigation by the City.

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenditures	$ 558,765	$ 648,196	$ 555,645	$ 560,700
Total	**$ 558,765**	**$ 648,196**	**$ 555,645**	**$ 560,700**



City of North Lauderdale
Schedule of Expenditures
City Attorney Department (1401)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenditures				
Legal Srvs-City Retainer	$ 237,175	$ 253,800	$ 271,545	$ 240,000
Legal Srvs-Human Resources	77,815	163,510	80,000	100,000
Legal Srvs-Finance	19,670	13,651	25,000	20,000
Legal Srvs-Code Enforcement	85,077	84,945	88,400	90,000
Legal Srvs-Comm Development	2,500	2,129	2,500	2,500
Legal Srvs-Public Works	23,489	33,419	10,000	25,000
Legal Srvs-Parks And Rec	21,922	7,290	5,000	10,000
Legal Srvs-General Matters	82,330	63,055	60,000	60,000
Legal Srvs-City Clerk	6,900	24,223	10,000	10,000
Reimbursable Expenditures	1,887	2,176	3,200	3,200
Total Operating Expenditures	$ 558,765	$ 648,196	$ 555,645	$ 560,700
Total City Attorney	**$ 558,765**	**$ 648,196**	**$ 555,645**	**$ 560,700**

City of North Lauderdale
General Fund
City Clerk Department

Mission

To provide the City Commission support in carrying out their legislative duties; attend all Commission meetings as the official clerk for the record; establish, record and verify all minutes of official meetings conducted to carry out City business; execute and distribute Commission enacted Resolutions, Ordinances, Contracts, Agreements and Proclamations; act as the custodian of all official City records and responses; and act as the City's Supervisor of Elections.

Core Services

* Preparation of all Commission Agendas and meeting minutes.
* Swearing in of each new employee and City Commission member.
* Execution and distribution of Proclamations, Resolutions and Ordinances.
* Preparation of Minutes for the Planning and Zoning Board, Community Sustainability Board, North Lauderdale Recreation Board and Northwest Council of Elected Officials annual meetings.
* Maintain the City's official records and coordinate with departments for retention and destruction.
* Receive and respond to public records requests.
* Assist with scheduling appointments between Mayor and Commissioners and the public.
* Maintain open government document library in accordance with Broward County Ethics Ordinance.
* Provide Notary services required on City forms to residents.

Strategic Priorities and Performance Measures

Citywide Goal: Provide outstanding services while maintaining public accountability and fiscal responsibility.

Department Objectives:

* All ordinances/resolutions will be fully executed within three working days of their adoption.
* All Commission correspondence will be addressed within 2 working days of the initial request.
* All City legal advertisements will be accurately prepared and placed timely.
* Commission meeting minutes will be available on the City website within five working days after final approval.
* Commission meeting recordings will be posted within three working days of the date the meeting was held.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of ordinances/resolutions fully executed within three working days of adoption.	100%	100%	100%	100%
Percent of Commission correspondence addressed within 2 working days of initial request.	95%	95%	95%	95%
Percent of legal advertisements accurately prepared and timely placed.	100%	100%	100%	100%
Percent of time Commission meeting minutes are posted on City website within seven working days after final approval.	95%	100%	100%	100%
Percent of Public Record Requests processed within ten working days based on the scope of the request.	85%	90%	90%	90%

City of North Lauderdale
General Fund
City Clerk Department

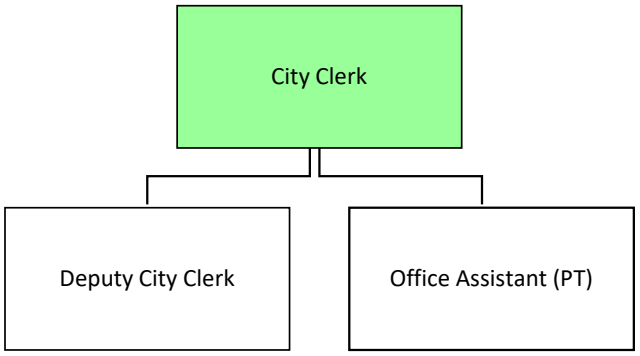
Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 241,391	$ 249,066	$ 310,865	$ 261,322
Operating Expenditures	117,099	108,521	128,359	178,577
Total	**$ 358,490**	**$ 357,587**	**$ 439,224**	**$ 439,899**



City of North Lauderdale
Personnel Summary
City Clerk Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Office Assistant - PT	1	1	1
Total City Clerk	**3**	**3**	**3**



City of North Lauderdale
Schedule of Expenditures
City Clerk Department (1801)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 169,819	$ 186,374	$ 215,620	$ 197,824
Overtime	117	2,246	-	-
Car Allowance	2,400	2,400	2,400	2,400
FICA Taxes	12,128	14,168	16,680	15,317
401 (A) Retirement	19,588	14,779	30,190	23,809
457 Deferred Compensation	965	909	2,290	2,150
Health/Dental Insurance	34,733	26,919	40,785	16,922
Disability Insurance	1,152	912	2,140	2,140
Life Insurance	489	359	760	760
Total Personal Services	$ 241,391	$ 249,066	$ 310,865	$ 261,322
Operating Expenditures				
Travel And Per Diem	$ 3,749	$ 2,192	$ 6,000	$ 7,000
Misc. Marketing/Info Tools	-	-	2,000	2,000
Codification Of Ordinance	3,465	3,933	8,000	8,000
City Stationary	-	55	500	500
Other Current Charges-Misc.	15,821	11,845	15,000	68,000
Legal Advertising	24,072	28,647	30,000	30,000
Election Expenditures	17,661	18,246	15,000	4,000
General Office Supplies	759	330	1,000	1,000
Books/Subscriptions/Publications	86	-	1,000	1,000
Memberships/Professional Dues	1,391	754	2,000	2,500
Training And Seminars	785	1,385	4,000	4,500
Workers' Compensation	90	144	229	167
Information Technology	49,220	40,990	43,630	49,910
Total Operating Expenditures	$ 117,099	$ 108,521	$ 128,359	$ 178,577
Total City Clerk	**$ 358,490**	**$ 357,587**	**$ 439,224**	**$ 439,899**

City of North Lauderdale

General Fund

Human Resources Department

Mission

To assist the City in meeting its goal of hiring the most qualified employees and assist management in training, monitoring and recognizing staff performance in order to promote the highest levels of service to our residents.

Core Services

* Responsible for the City's Human Resources and Risk Management functions including recruitment, onboarding, job classification/pay, employee benefits, employee relations, employee development/training and safety/risk management.
* Ensure that the City maintains compliance with local, state and federal employment laws.
* Oversee recruitment by locating, screening, testing and assisting in the selection process for qualified employees that can meet the City's needs and mission.
* Ensure that City personnel policies and safety programs are taught, understood and enforced to help promote an employee-friendly environment.
* Primary contact for the City's two collective bargaining units.
* Prepare the annual Comprehensive Pay and Classification Plan for all employee groups.
* Administer the City's retirement, deferred compensation and IRA plans.
* Coordinate the City's administration of blanket insurance coverage and claims including general liability, auto, workers' compensation, property damage, other ancillary policies and employee group insurance benefits (health, dental, vision, life, long-term disability, short-term disability and voluntary supplemental insurance).

Strategic Priorities and Performance Measures

Citywide Goal: Provide outstanding services while maintaining public accountability and fiscal responsibility.

Department Objectives:

* Maintain the City's workers' compensation modification factor to a level of 0.9 or less.
* Respond to employee inquiries regarding Human Resource matters within 1 business day.
* Review and approve data entry associated with payroll prior to each bi-weekly payroll.
* Complete the development of the certified list of candidates within two weeks of the last interview.
* Offer a minimum of three HR-sponsored training events/programs to employees during the fiscal year.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2024 Goal	FY 2025 Goal
Percent of the City's workers' compensation modification factor maintained at a level of 0.9 or less.	100%	100%	100%	100%
Percent of time responded to employee inquiries regarding Human Resource matters within 1 business day.	95%	100%	100%	100%
Percent of data entry associated with payroll reviewed and approved prior to each bi-weekly payroll.	99%	100%	100%	100%
Percent of time the certified list is completed within two weeks of the last interview.	95%	100%	100%	100%
Number of HR-sponsored training events and programs offered to employees during the fiscal year.	10	10	10	15

City of North Lauderdale
General Fund
Human Resources Department

Budget Expenditures

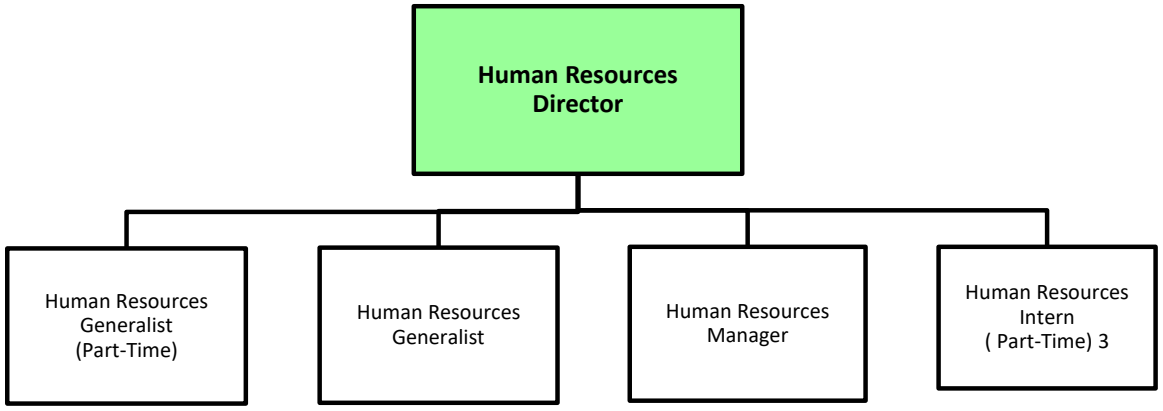
	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 300,638	$ 399,746	$ 487,690	$ 586,059
Operating Expenditures	173,946	226,903	372,540	434,261
Total	**$ 474,584**	**$ 626,649**	**$ 860,230**	**$ 1,020,320**



Human Resources coordinated a citywide Stop the Bleed training.

City of North Lauderdale
Personnel Summary
Human Resources Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
Human Resources Director	1	1	1
Human Resources Manager	1	1	1
Human Resources Generalist	1	1	1
Human Resources Intern - Part-Time	-	-	3
Human Resources Generalist - Part-Time	-	-	1
Total Human Resources	**3**	**3**	**7**



City of North Lauderdale
Schedule of Expenditures
Human Resources Department (0601)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 253,251	$ 293,126	$ 325,240	$ 370,692
Overtime	873	-	-	-
Internships	-	6,695	45,000	75,000
Car Allowance	2,908	3,600	3,600	3,600
FICA Taxes	18,528	22,664	28,600	34,371
401 (A) Retirement	13,085	40,029	45,540	43,724
457 Deferred Compensation	1,117	2,250	3,250	3,250
Health/Dental Insurance	10,073	25,367	23,780	42,742
Disability Insurance	380	1,679	1,920	1,920
Life Insurance	478	718	760	760
Unemployment Compensation	(55)	3,618	10,000	10,000
Total Personal Services	$ 300,638	$ 399,746	$ 487,690	$ 586,059
Operating Expenditures				
Misc. Consulting Services	$ -	$ 10,602	$ 10,000	$ 30,000
Flexible Spending Admin Fees	2,838	2,493	2,000	3,500
Contractual Services	59,024	67,522	160,000	160,000
Travel And Per Diem	3,202	3,570	3,500	3,500
General Printing & Binding	1,043	171	1,250	1,250
Employee Wellness Program	236	1,574	3,000	3,000
Employee Events	45,978	28,395	50,000	75,000
Recognition Events	2,488	4,883	7,500	7,500
Employee Incentive Program	-	-	-	
Other Current Charges-Misc.	418	1,983	1,000	1,000
Advertising	4,792	2,793	12,000	10,000
Random Drug Testing	-	-	-	
Pre-Employment Screening	768	1,344	5,000	6,000
Medical Exams	10,013	7,590	14,000	20,000
Incident Response	-	-	-	
General Office Supplies	1,225	1,230	2,000	2,500
Books/Subscriptions/Publications	699	610	1,500	800
Memberships/Professional Dues	822	1,381	1,000	1,000
Training And Seminars	3,720	2,195	3,000	4,000
Workforce Training	-	26,895	30,000	30,000
Workers' Compensation	150	192	340	351
Information Technology	36,530	61,480	65,450	74,860
Total Operating Expenditures	$ 173,946	$ 226,903	$ 372,540	$ 434,261
Total Human Resources	**$ 474,584**	**$ 626,649**	**$ 860,230**	**$ 1,020,320**

City of North Lauderdale
General Fund
Finance Department

Mission

To establish and maintain adequate internal controls that safeguard the City's assets; to provide accurate and relevant financial information to the City's management, elected officials and others in a timely manner; and to utilize effective analysis to support recommendations to the City Administration.

Core Services

* Provide administrative, operational and financial assistance to management, elected officials and residents.
* Provide accounting and financial reporting functions including, accounts payable, payroll, budgeting, revenue collection and purchasing.
* Prepare all financial reports – including the Annual Comprehensive Financial Report (ACFR) and the Annual Budget.
* Provide cash/investment and debt management.
* Monitor/develop financial strategies that ensure fiscal solvency and financial statement integrity through the maintenance of proper internal controls.
* Oversee Utility Billing and Utility Customer Service functions.

Strategic Priorities and Performance Measures

Citywide Goal: Provide outstanding services while maintaining public accountability and fiscal responsibility.

Department Objectives:

* Maintain receipt of the GFOA Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting.
* Increase the number of purchase orders issued.
* Respond to City needs with a consistent number of Accounts Payable (A/P) checks.
* Respond to City needs with an appropriate number of formal solicitations.
* Not repeat Finance Department items in the external auditor Management Letter.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Achieve GFOA's Distinguished Budget Award.	100%	100%	100%	100%
Achieve GFOA's Certificate of Achievement for Excellence in Financial Reporting.	100%	100%	100%	100%
Number of purchase orders issued.	766	724	700	750
Number of A/P checks issued.	2,987	3,062	3,200	3,250
Number of solicitations issued.	9	14	15	20
Repeat Finance Department items in the external auditor Management Letter.	None	None	None	None

City of North Lauderdale
General Fund
Finance Department

Budget Expenditures

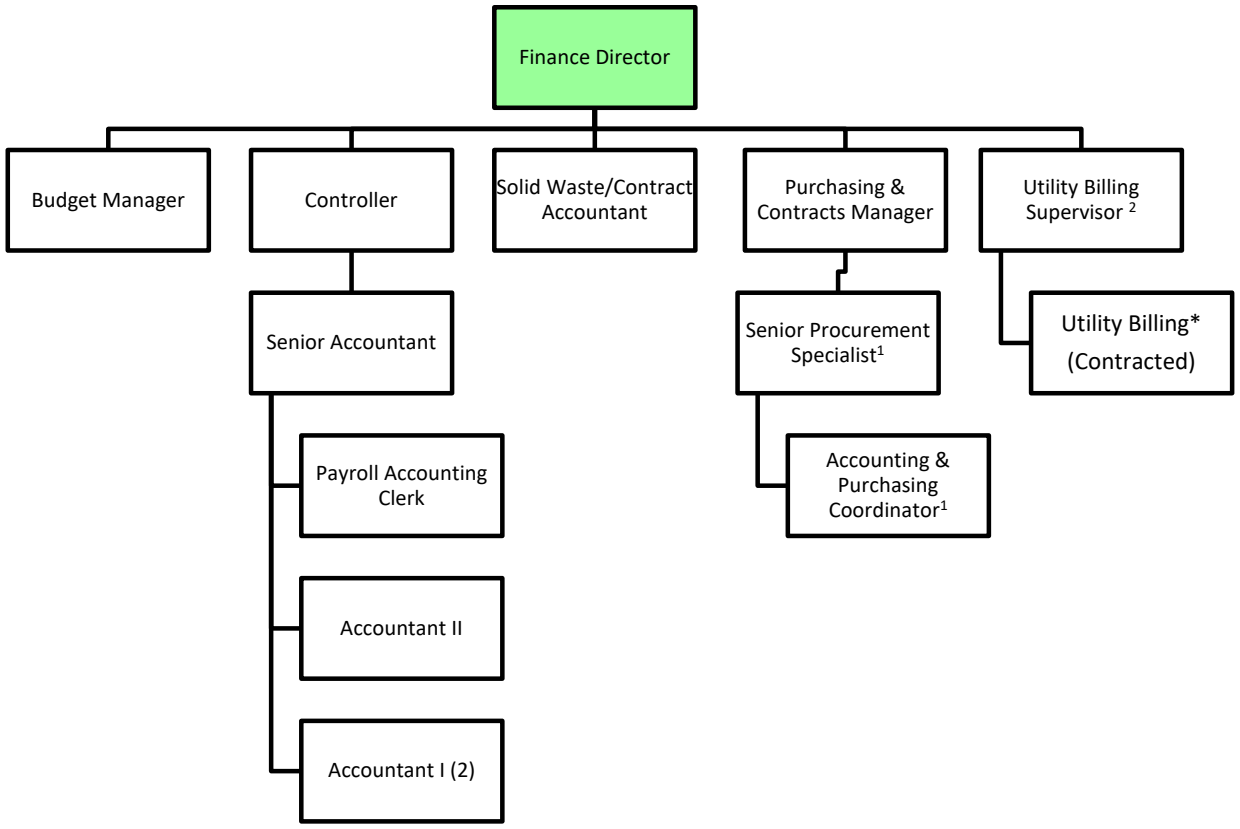
	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 1,132,652	$ 1,161,922	$ 1,375,160	$ 1,530,015
Operating Expenditures	156,513	200,448	219,654	352,164
Total	**$ 1,289,165**	**$ 1,362,370**	**$ 1,594,814**	**$ 1,882,179**



Residents attended a Town Hall Meeting on Utility Billing.

City of North Lauderdale
Personnel Summary
Finance Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
Finance Director	1	1	1
Budget Manager	-	-	1
Controller	1	1	1
Purchasing & Contracts Manager	1	1	1
Senior Procurement Specialist [1]	-	1	1
Accounting & Purchasing Coordinator [1]	2	2	2
Finance & Compliance Analyst	-	1	-
Senior Accountant	1	1	1
Accountant II	1	1	1
Accountant I	2	2	2
Solid Waste/Contract Accountant	-	1	1
Payroll Accounting Clerk	1	1	1
Utility Billing Supervisor [2]	1	1	1
Total Finance	**11**	**14**	**14**



[1] One Accounting & Purchasing Coordintor to be reclassed to Senior Procurement Specialist.
Only 1 of 2 positions of Accounting & Purchasing Coordinator and Senior Procurement Specialist will be filled at any time.
[2] Utility Billing Supervisor funded 100% from Utilities Fund.

City of North Lauderdale
Schedule of Expenditures
Finance Department (0906)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 849,139	$ 882,547	$ 1,020,555	$ 1,100,199
Overtime	-	567	1,000	1,000
Car Allowance	3,600	3,600	3,600	3,600
FICA Taxes	59,541	65,177	82,640	84,517
401 (A) Retirement	107,546	89,589	133,740	154,168
457 Deferred Compensation	5,904	5,835	6,140	6,140
Health/Dental Insurance	99,776	106,014	117,970	170,876
Disability Insurance	5,322	6,709	7,245	7,245
Life Insurance	1,824	1,884	2,270	2,270
Total Personal Services	$ 1,132,652	$ 1,161,922	$ 1,375,160	$ 1,530,015
Operating Expenditures				
Auditors	$ 62,500	$ 67,500	$ 67,500	$ 95,000
Accounting Services	17,450	15,218	20,000	33,000
Travel And Per Diem	1,550	2,797	5,000	5,500
General Printing & Binding	3,616	2,711	3,700	3,800
Other Current Charges-Misc.	1,232	1,190	4,000	4,000
General Office Supplies	2,767	4,268	3,400	3,500
Books/Subscriptions/Publications	-	199	500	500
Memberships/Professional Dues	1,105	1,240	1,550	1,725
Training And Seminars	63	2,284	4,000	4,500
Workers' Compensation	480	571	924	1,009
Information Technology	65,750	102,470	109,080	199,630
Total Operating Expenditures	$ 156,513	$ 200,448	$ 219,654	$ 352,164
Total Finance	**$ 1,289,165**	**$ 1,362,370**	**$ 1,594,814**	**$ 1,882,179**

City of North Lauderdale
General Fund
Public Works/Utilities Department

Mission

To provide superior quality construction, repair and maintenance services of City facilities; and infrastructure that is safe, cost-effective, reliable and aesthetically pleasing.

Core Services

The Public Works Department is divided into multiple divisions that are responsible and accountable for managing their respective areas under the supervision of the Department Director.

* Administration: This Division is primarily responsible for providing the City's professional, technical and maintenance services. This includes the preparation of the capital budget, bid specifications and the oversight of the City's solid waste and engineering services contracts.
* Building/Facility Maintenance: This Division is responsible for the upkeep and janitorial services of all City facilities. In addition, this Division ensures that all City facilities are in safe and proper working order and meet all applicable City codes.
* Grounds Maintenance: This Division is responsible for the maintenance of all medians, right of ways and easements in an attractive manner.
* Streets Lighting: This Division is responsible for the maintenance of both standard and decorative street lights throughout the City.
* Canal Maintenance: This Division's primary responsibility is to maintain water flow in the City's canals and lakes by ensuring that waterways are free of debris and invasive aquatic plants. This goal is achieved by adhering to spraying schedules that are designed to control the spread of noxious aquatic plants that impede water flow. The Canal Division also has a code enforcement officer. This officer addresses code issues related to vegetation on the canal banks, but will also be able to assist regarding other code concerns and violations that occur at the rear of properties on the water, via lakes and canals.
* Public Works also oversees all Solid Waste, Utility, and Stormwater functions.

Strategic Priorities and Performance Measures

Citywide Goals: Provide outstanding services while maintaining public accountability and fiscal responsibility.
Contribute to family orientated neighborhoods.

Department Objectives:

* Prepare all required qualitative reports for the department on time.
* Resolve all citizen complaints received to their satisfaction.
* Complete the monthly maintenance of all decorative site lighting throughout the City's roadways.
*Maintain the City's infrastructure in order to provide a good quality of life for the residents of the City

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of all required qualitative activity reports completed on time.	75%	100%	100%	100%
Percent of citizen complaints resolved to their satisfaction.	98%	98%	98%	100%
Percent of all decorative site lighting throughout the City's roadways maintained monthly.	100%	100%	100%	100%

City of North Lauderdale
General Fund
Public Works/Utilities Department

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 1,539,668	$ 1,553,600	$ 1,883,205	$ 1,962,935
Operating Expenditures	6,206,309	6,888,581	7,800,577	4,835,553
Capital Expenditures	75,878	-	-	2,600,000
Debt Service	-	-	-	-
Total	**$ 7,821,855**	**$ 8,442,182**	**$ 9,683,782**	**$ 9,398,488**



At a Town Hall Meeting on the new Rock Island Road wall, residents were given the opportunity to learn about the project.

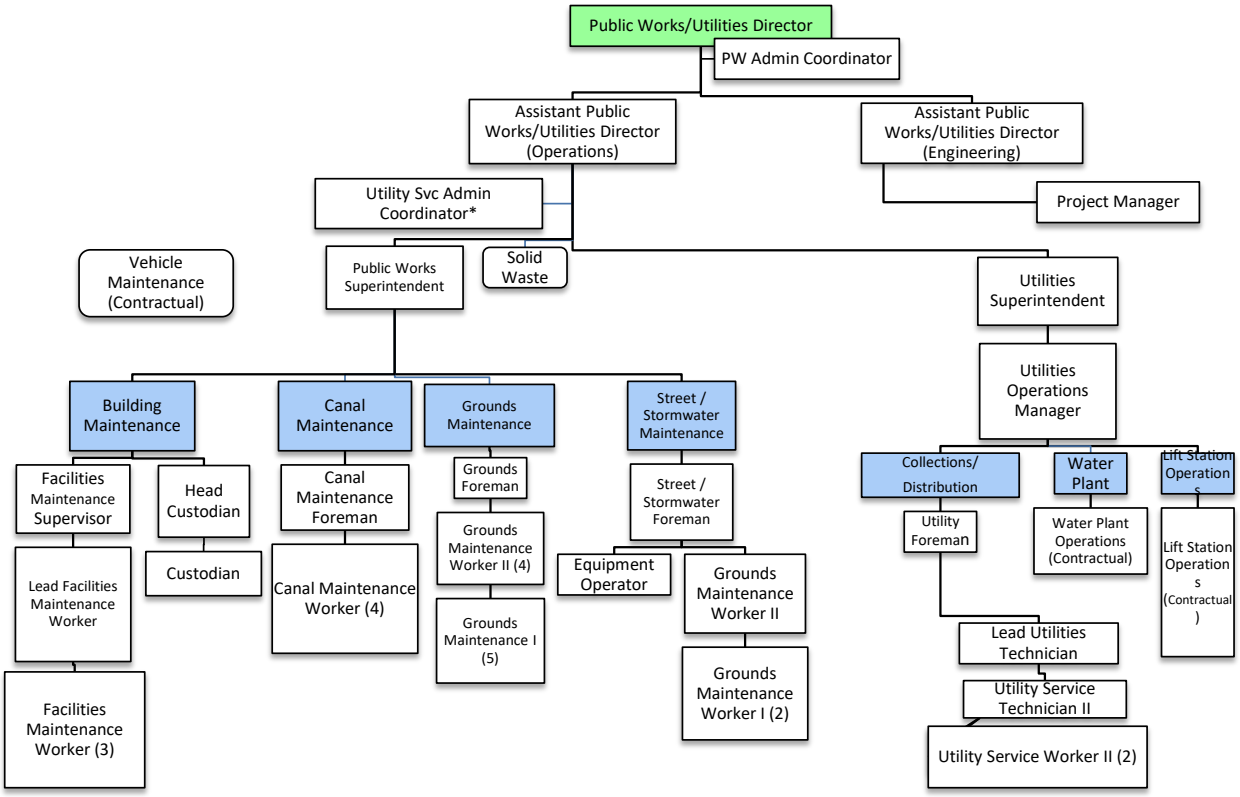
City of North Lauderdale
Personnel Summary
Public Works/Utilities Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
Public Works/Utility Director	1	1	1
Assistant Public Works/Utility Director [1]	1	2	2
Solid Waste & Admin Operations Supervisor	1	-	-
Utilities Services Administrator	-	-	1
Public Works Administrative Coordinator	1	1	1
Project Manager	1	1	1
Public Works Superintendent	1	1	1
Facility Maintenance Supervisor	1	1	1
Lead Facility Maintenance Worker	1	1	1
Facility Maintenance Worker	3	3	3
Head Custodian	1	1	1
Custodian	1	1	1
Canal Maintenance Foreman	1	1	1
Canal Maintenance Worker	4	4	4
Grounds Foreman	1	1	1
Grounds Maintenance Worker II [2]	5	5	5
Grounds Maintenance Worker I [2]	9	9	10
Street/Stormwater Foreman	1	1	1
Equipment Operator	1	1	1
Utilities Superintendent	1	1	1
Utility Operations Manager	1	1	1
Utility Foreman	1	1	1
Lead Utilities Technician	1	1	1
Utility Service Technician II	1	1	1
Utility Service Worker II	2	2	2
Utility Service Worker I	6	6	6
Total Public Works/Utilities	**48**	**48**	**50**

[1] One Assistant Director will be over Engineering and one will be over Operations.

[2] Five Grounds Maintenance Worker positions not funded in FY 2026 due to outside contract for services.

City of North Lauderdale
Personnel Summary
Public Works/Utilities Department



City of North Lauderdale

Schedule of Expenditures

Public Works/Utilities Department - Building Maintenance Division (3941)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 439,960	$ 406,958	$ 630,960	$ 616,605
Overtime	25,938	32,500	25,000	25,000
FICA Taxes	32,329	33,165	50,190	49,083
401 (A) Retirement	35,322	55,550	89,560	82,480
457 Deferred Compensation	1,719	1,773	3,250	3,250
Health/Dental Insurance	78,524	84,705	105,460	120,202
Disability Insurance	2,776	3,051	3,780	3,780
Life Insurance	1,255	1,299	1,640	1,640
Total Personal Services	$ 617,823	$ 619,001	$ 909,840	$ 902,040
Operating Expenditures				
Architect And Engineering	$ 24,864	$ 5,000	$ 40,000	$ 40,000
Pest Control	9,697	4,322	10,000	10,000
Travel And Per Diem	2,555	2,027	1,000	1,000
Electricity	2,579	-	-	
Vehicle Leasing	51,319	60,534	51,000	44,000
R&M-Structures & Buildings	1,243,785	947,362	500,000	400,000
R&M-Equipment	6,150	20,687	20,000	20,000
R&M-Misc.	6,192	10,145	5,000	5,000
General Printing & Binding	110	55	500	500
Other Current Charges-Misc.	17,264	3,042	10,000	150,000
Environmental Permits	-	-	-	
General Office Supplies	6,519	6,063	6,000	6,000
Signs and Banners	3,930	3,927	7,500	7,500
Fuel-City Vehicles	10,676	8,828	10,000	10,000
Operating Equipment	3,753	1,261	2,500	2,500
Cleaning Chemicals & Supplies	20,072	22,983	25,000	25,000
Uniforms	4,594	4,401	5,000	5,000
Safety Supplies	2,428	3,040	5,000	5,000
Books/Subscriptions/Publications	-	858	500	500
Memberships/Professional Dues	1,150	3,416	4,000	4,000
Training And Seminars	1,381	3,944	2,000	2,000
Workers' Compensation	9,680	6,487	11,476	11,121
Vehicle Maintenance	9,200	13,300	10,100	10,500
Information Technology	153,410	235,680	250,880	286,970
Total Operating Expenditures	$ 1,591,308	$ 1,367,361	$ 977,456	$ 1,046,591
Total Building Maintenance Division	**$ 2,209,131**	**$ 1,986,362**	**$ 1,887,296**	**$ 1,948,631**

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department - Facility Maintenance Division (3942)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenditures				
R&M-Structures & Buildings	$ 16,887	$ 10,005	$ 1,500,000	$ 1,500,000
Total Operating Expenditures	$ 16,887	$ 10,005	$ 1,500,000	$ 1,500,000
Total Facility Maintenance Division	**$ 16,887**	**$ 10,005**	**$ 1,500,000**	**$ 1,500,000**

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department - Grounds Maintenance Division (3944)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 367,488	$ 352,967	$ 347,710	$ 396,482
Overtime	-	12,824	2,000	12,000
FICA Taxes	25,968	26,942	26,755	31,249
401 (A) Retirement	35,653	45,382	53,070	57,187
457 Deferred Compensation	1,058	1,111	1,520	1,520
Health/Dental Insurance	73,342	63,013	62,750	75,055
Disability Insurance	3,104	3,015	3,220	3,220
Life Insurance	1,135	1,028	1,500	1,500
Total Personal Services	$ 507,748	$ 506,283	$ 498,525	$ 578,213
Operating Expenditures				
Architect and Engineering	$ 4,207	$ -	$ 20,000	$ 40,000
Contractual Services	218,730	288,473	500,000	500,000
Electricity	327	299	1,000	1,000
Water	85,597	12,229	55,000	55,000
Vehicle Leasing	25,297	40,265	25,500	43,500
R&M-Equipment	9,171	8,864	10,000	10,000
R&M-Grounds/Landscaping	158,697	21,931	100,000	150,000
R&M-Irrigation	-	161	-	-
R&M-Miscellaneous	83,549	210,737	250,000	300,000
General Office Supplies	-	-	750	1,000
Fuel-City Vehicles	10,290	10,315	12,000	12,000
Operating Equipment	5,200	150	7,500	7,500
Chemicals	(270)	-	500	5,000
Uniforms	5,772	5,352	7,000	7,000
Safety Supplies	1,315	381	3,000	3,000
Membership/Professional Dues	-	-	500	500
Training And Seminars	604	1,815	1,000	1,000
Workers' Compensation	4,800	5,759	20,020	20,163
Vehicle Maintenance	6,600	4,500	7,000	6,500
Total Operating Expenditures	$ 619,886	$ 611,231	$ 1,020,770	$ 1,163,163
Capital Expenditures				
Capital - Machinery/Equipment	$ 65,155		$ -	$ -
Total Capital Expenditures	$ 65,155	$ -	$ -	$ -
Total Grounds Maintenance Division	**$ 1,192,789**	**$ 1,117,514**	**$ 1,519,295**	**$ 1,741,376**

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department - Street Lighting Division (3946)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenditures				
Electricity	$ 1,418	$ 2,558	$ -	$ -
Street Lighting/Electricity	342,613	345,595	330,000	370,000
Decorative Street Lighting Electricity-FPL	13,382	11,453	10,000	13,000
Equipment Rentals	-		-	-
R&M-Structures & Buildings	1,862		-	-
R&M-Equipment	876		-	-
R&M-Grounds	-		-	-
R&M-Decorative Street Lights	8,946	9,122	50,000	50,000
R&M-Street Lighting	40,895	18,658	50,000	20,000
R&M-Street Lighting-SR7 FDOT	4,011	15,904	33,750	39,654
Training	-	1,716	-	-
Signs & Banners	-	-	-	-
Total Operating Expenditures	$ 414,003	$ 405,006	$ 473,750	$ 492,654
Total Street Lighting Division	**$ 414,003**	**$ 405,006**	**$ 473,750**	**$ 492,654**

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department - Canal Maintenance Division (3947)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 202,604	$ 229,810	$ 318,870	$ 324,555
Overtime	3,194	24,862	10,000	20,000
FICA Taxes	14,751	19,458	26,100	27,329
401 (A) Retirement	19,237	24,075	45,970	43,663
457 Deferred Compensation	1,750	1,308	2,400	2,400
Health/Dental Insurance	62,534	52,996	68,840	62,075
Disability Insurance	1,372	1,592	1,600	1,600
Life Insurance	612	701	1,060	1,060
Total Personal Services	$ 306,054	$ 354,801	$ 474,840	$ 482,682
Operating Expenditures				
Legal Srvs-Other Funds	$ 605	$ 1,006	$ 2,500	$ 2,500
Architect and Engineering	-	-	100,000	100,000
WCD Board Members	10,479	11,735	12,230	11,200
Vehicle Leasing	5,857	5,857	6,000	6,000
Other Insurance-WCD	21,884	23,146	15,000	15,000
R&M-Equipment	4,465	17,687	10,000	10,000
R&M-Grounds	135,946	350,111	350,000	325,000
R&M-Berms	7,680	-	25,000	25,000
R&M-Grant (Canal Restoration)	-	-	3,200,000	-
Other Current Charges-Misc.	2,496	4,452	2,500	2,500
Fuel-City Vehicles	6,706	6,986	7,000	7,000
Operating Equipment	2,395	956	5,000	25,000
Chemicals	64,780	51,460	60,000	70,000
Uniforms	1,991	2,881	4,000	5,000
Safety Supplies	345	893	2,000	2,000
Misc. Operating Supplies	893	2,807	2,000	2,000
Memberships/Professional Dues	373	517	1,500	1,600
Training And Seminars	34	1,081	2,000	2,000
Workers' Compensation	3,947	4,678	16,971	16,445
Vehicle Maintenance	5,500	3,900	4,900	4,900
Total Operating Expenditures	$ 276,376	$ 490,153	$ 3,828,601	$ 633,145
Capital Expenditures				
Capital - Machinery/Equipment	$ 10,723		$ -	$ 2,600,000
Total Capital Expenditures	$ 10,723	$ -	$ -	$ 2,600,000
Total Canal Maintenance Division	**$ 593,153**	**$ 844,955**	**$ 4,303,441**	**$ 3,715,827**

City of North Lauderdale

Schedule of Expenditures

Public Works/Utilities Department - Solid Waste and Recycling Division (3948) *

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries and Wages	$ 65,611	$ 40,195	$ -	$ -
Employee Incentive Pay	-	-	-	-
Overtime	8,933	11,502	-	-
FICA Taxes	5,282	3,977	-	-
401 (A) Retirement	8,582	5,748	-	-
457 Deferred Compensation	1,250	806	-	-
Health/Dental Insurance	17,590	10,740	-	-
Disability Insurance	616	427	-	-
Life Insurance	179	120		-
Total Personal Services	$ 108,043	$ 73,515	$ -	$ -
Operating Expenditures				
Misc. Professional Services	$ -	$ -	$ -	$ -
External Admin Costs	4,025	4,033	-	-
Solid Waste Services	3,206,330	3,752,950	-	-
Assessment Commission & Fees	72,060	78,928	-	-
Vehicle Leasing	3,453	2,555	-	-
Other Current Charges-Misc.	1,948	166,317	-	-
Fuel - Vehicles and Equipment	-	42	-	-
Workers' Compensation	33	-	-	-
Vehicle Maintenance	-	-	-	-
Total Operating Expenditures	$ 3,287,849	$ 4,004,825	$ -	$ -
Capital Expenditures				
Capital - Machinery/Equipment	$ -	$ -	$ -	$ -
Total Capital Expenditures	$ -	$ -	$ -	$ -
Total Solid Waste and Recycling Division	**$ 3,395,892**	**$ 4,078,340**	**$ -**	**$ -**
Total Public Works	**$ 7,821,855**	**$ 8,442,182**	**$ 9,683,782**	**$ 9,398,488**

* A new special revenue fund (fund 165) for Solid Waste was established in Fiscal Year 2025.

City of North Lauderdale

General Fund

Parks and Recreation Department

Mission

To provide citizens with exceptional parks, recreational facilities, programs and customer service which accentuate their leisure time through outstanding customer service levels as well as through event and program enhancement.

Core Services

The Parks and Recreation Department oversees the City's parks, recreation programs, athletics and aquatics center.

* Parks staff are responsible for maintaining the landscaping of all City parks and facilities. There are 18 park sites and 155 acres of park land.
* The Parks Division also provides safety and operational inspections of all equipment and facilities and prepares all athletic fields for use.
* Recreation staff operate the Teen/Recreation Center at the City Hall Complex six days per week, as well as Champions Hall for fee supported classes and rental space for the public.
* The Recreation Division also coordinates the City's special events, plans and operates the After School Program, and conducts Teens of Tomorrow (TOT) and Teen Club for older children.
* The Recreation Division manages Summer, Holiday/Spring, and one-day Camp programs to ensure working parents always have a safe, fun option for children when schools are closed.
* The Athletics staff help manage adult athletics in addition to youth soccer programs and a basketball program.
* Parks and Recreation staff monitor the aquatics center and related swim programs that are currently outsourced.

City of North Lauderdale
General Fund
Parks and Recreation Department

Strategic Priorities and Performance Measures

Citywide Goals: Provide outstanding services while maintaining public accountability and fiscal responsibility.
Contribute to family orientated neighborhoods.

Department Objectives:

* Increase the number of participants in City-offered swim lessons.
* Receive satisfactory or higher rating on all returned program, facility, and event surveys distributed to the public.
* Implement a minimum of one new recreation program per year.
* Increase the total number of participants in youth baseball and youth soccer each year.
* Maintain all turf, irrigation and landscaping at all City facilities within a predetermined seven-day cycle.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent increase in the number of participants in City-offered swim lessons.	5%	-	5%	5%
Offer three aquatic programs at pool.	-	-	100%	100%
Percent of returned program, facility and event surveys with a satisfactory rating or higher.	100%	100%	90%	90%
Number of new recreation programs implemented during the year.	6	4	4	4
Percent increase in the total number of participants in youth baseball and youth soccer during the year.	1%	-	-	
Percent maintenance of all turf, irrigation and landscaping at all City facilities within predetermined cycle.	85%	-	-	
Increase recreation program participation attendance for citywide programs.	-	10%	10%	10%
Collaborate with community partners.	-	3	7	10
Implement new activities and/or special events.	-	5	2	2
Increase revenues to offset program costs.	-	5%	5%	5%
Enhance department leadership by increasing team certifications.	-	6	2	6

City of North Lauderdale
General Fund
Parks and Recreation Department

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 2,682,329	$ 2,847,939	$ 3,385,655	$ 3,677,205
Operating Expenditures	2,389,152	2,454,731	3,259,951	3,489,207
Grants & Aid Expenditures	7,240	7,710	13,000	-
Capital Expenditures	75,872	23,745	-	-
Total	**$ 5,154,593**	**$ 5,334,126**	**$ 6,658,606**	**$ 7,166,412**



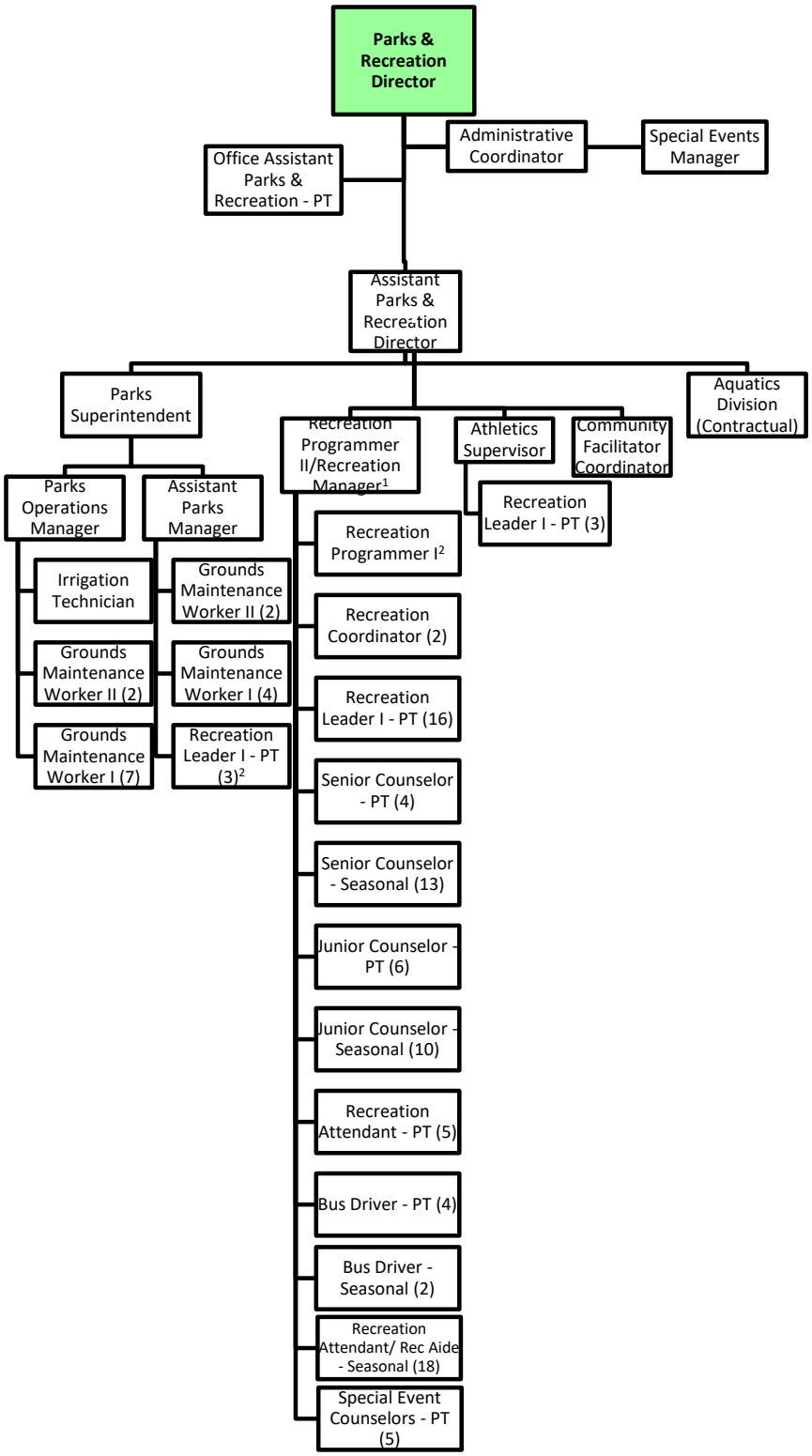
Parks and Recreation summer camp staff lead a water fun day for campers.

City of North Lauderdale
Personnel Summary
Parks and Recreation Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
Parks & Recreation Director	1	1	1
Assistant Parks & Recreation Director	1	1	1
Administrative Coordinator	1	1	1
Special Events Manager[3]	-	-	1
Office Assistant Parks & Recreation - PT	1	1	1
Parks Superintendent	1	1	1
Parks Operations Manager	1	1	1
Assistant Parks Manager	1	1	1
Athletics Supervisor	1	1	1
Irrigation Technician	1	1	1
Grounds Maintenance Worker II	4	4	4
Grounds Maintenance Worker I	11	11	11
Recreation Manager [1]	-	-	1
Recreation Programmer II [1]	1	1	1
Recreation Programmer I [2]	1	1	2
Recreation Coordinator	2	2	2
Community Facilitator Coordinator	1	1	1
Recreation Leader I - PT [2]	22	22	22
Senior Counselor - PT	4	4	4
Senior Counselor - Seasonal	13	13	13
Junior Counselor - PT	6	6	6
Junior Counselor - Seasonal	10	10	10
Recreation Attendant - PT	5	5	5
Recreation Attendant/ Rec Aide - Seasonal	18	18	18
Bus Driver - PT	4	4	4
Bus Driver - Seasonal	2	2	2
Special Event Counselors - PT	5	5	5
Total Parks and Recreation	**118**	**118**	**119**

[1] FY 2026 One Recreation Programmer II may be reclassed to Recreation Manager. Only 1 of 2 positions to be filled at any time.
[2] FY 2026 One Recreation Leader I may be reclassed to PT Recreation Programmer I. Only 23 of 24 positions to be filled at any time.
[3] FY 2026 One Special Events Manager added.

City of North Lauderdale
Personnel Summary
Parks and Recreation Department



[1] FY 2025 One Recreation Programmer II may be reclassed to Recreation Manager. Only 1 of 2 positions to be filled at any time.

[2] FY 2026 One Recreation Leader I may be reclassed to PT Recreation Programmer I. Only 23 of 24 positions to be filled at any time.

[3] FY 2026 One Special Events Manager added.

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation Department - Parks Division (7071)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 1,006,874	$ 1,121,779	$ 1,263,200	$ 1,374,689
Overtime	71,589	69,045	75,000	75,000
FICA Taxes	76,504	88,164	102,380	110,901
401 (A) Retirement	115,650	154,606	188,420	202,959
457 Deferred Compensation	2,597	2,839	4,000	4,000
Health/Dental Insurance	180,873	184,044	202,890	252,376
Disability Insurance	7,724	7,549	8,300	8,300
Life Insurance	3,110	3,214	3,780	3,780
Total Personal Services	$ 1,464,921	$ 1,631,240	$ 1,847,970	$ 2,032,005
Operating Expenditures				
Architect And Engineering	$ 39,540	$ 32,570	$ 25,000	$ 50,000
Contractual Services	-	-	-	25,000
Electrician Services	-	-	-	-
Travel And Per Diem	2,862	2,440	4,500	6,000
Communication Services	4,010	5,478	5,000	7,000
Electricity	91,166	82,273	95,000	96,000
Water/Sewer/Garbage	293,606	320,131	295,000	320,000
Park Space Lease	-	-	-	-
Storage Rental	3,611	726	-	-
Vehicle Leasing	54,571	89,264	59,000	96,000
R&M-Structures & Buildings	122,269	132,522	300,000	300,000
R&M-Equipment	2,598	514	-	-
R&M-Grounds	1,549	320	-	-
R&M-Street, Sidewalk, Parking	-	-	-	-
R&M-Misc.	176,662	203,051	300,000	200,000
General Printing & Binding	17,263	19,098	18,000	17,650
Other Promotional Events	1,948	-	-	-
Other Current Charges-Misc.	1,422	794	4,000	4,400
General Office Supplies	9,139	7,260	5,000	5,300
Signs and Banners	5,998	8,420	7,000	8,270
Fuel-City Vehicles	32,732	32,406	36,000	35,000
Operating Equipment	38,727	6,899	25,000	37,800
Chemicals	2,867	2,405	6,000	6,500
Cleaning Chemicals & Supplies	25,174	22,711	21,700	23,790
Uniforms	13,171	13,454	12,000	10,000
Safety Supplies	1,080	2,962	5,000	4,200
Misc. Operating Supplies	4,024	3,024	-	-
Books/Subscriptions/Publications	1,931	-	2,200	2,800
Memberships/Professional Dues	5,043	1,617	6,800	7,500
Training And Seminars	10,610	7,095	7,000	15,700

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation Department - Parks Division (7071)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Workers' Compensation	12,390	22,550	30,292	29,855
Vehicle Maintenance	13,300	10,900	13,200	13,000
Information Technology	102,270	153,710	163,620	249,540
Total Operating Expenditures	$ 1,091,533	$ 1,184,594	$ 1,446,312	$ 1,571,305
Grants & Aid Expenditures				
Youth Work Sponsorships	$ -		$ -	$ -
Youth Athletic Aid	7,240	7,710	13,000	
Total Grants & Aid Expenditures	$ 7,240	$ 7,710	$ 13,000	$ -
Capital Expenditures				
Improvements O/T Buildings	$ 17,169		$ -	$ -
Capital - Machinery and Equipment	58,703	23,745	-	-
Total Capital Expenditures	$ 75,872	$ 23,745	$ -	$ -
Total Parks Division	**$ 2,639,566**	**$ 2,847,289**	**$ 3,307,282**	**$ 3,603,310**

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation Department - Recreation Division (7072)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 545,543	$ 590,158	$ 697,775	$ 756,417
Seasonal/Temp Salaries	98,239	78,106	112,140	120,000
Overtime	68,428	56,478	50,000	60,000
FICA Taxes	52,570	53,372	65,800	71,636
401 (A) Retirement	33,165	38,786	66,040	56,594
457 Deferred Compensation	3,199	3,751	5,650	5,650
Health/Dental Insurance	50,463	43,046	80,875	54,776
Disability Insurance	1,622	2,040	3,510	3,510
Life Insurance	897	987	1,130	1,130
Total Personal Services	$ 854,126	$ 866,724	$ 1,082,920	$ 1,129,713
Operating Expenditures				
Electricity	$ 11,613	$ 10,709	$ 12,500	$ 13,500
Water/Sewer/Garbage	11,715	11,661	12,890	13,290
R&M-Equipment	4,131	9,239	18,000	20,000
Other Promotional Events	183,751	165,886	300,000	280,000
Cultural Events	-	-	100,000	100,000
North Lauderdale Days	84,440	78,052	90,000	90,000
Signs and Banners	8,594	15,750	15,000	24,000
Fuel-City Vehicles	2,416	1,102	3,500	4,500
Operating Equipment	1,213	158	-	-
Uniforms	5,654	6,523	7,500	7,800
Safety Supplies	106	1,898	1,500	3,400
Rec Center Supplies	8,076	6,893	-	-
Misc. Operating Supplies	12,568	16,934	25,000	25,000
Training and Seminars	-	650	-	19,700
Workers' Compensation	12,310	13,533	31,299	30,022
Vehicle Maintenance	4,200	17,500	16,900	16,900
Information Technology	51,140	71,730	76,360	87,340
Total Operating Expenditures	$ 401,927	$ 428,217	$ 710,449	$ 735,452
Total Recreation Division	**$ 1,256,053**	**$ 1,294,940**	**$ 1,793,369**	**$ 1,865,165**

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation Department - Recreation Programs Division (7073)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Seasonal/Temp Salaries	$ 309,051	$ 309,068	$ 395,945	$ 448,855
Overtime	25,530	16,006	26,500	30,000
FICA Taxes	25,146	24,902	32,320	36,632
Health/Dental Insurance	3,555	-	-	-
Total Personal Services	$ 363,282	$ 349,976	$ 454,765	$ 515,487
Operating Expenditures				
R&M-Equipment	$ 353	$ 494	$ -	$ -
Fee Supported Events	-	-	-	-
Other Current Charges - Misc.	1,186	-	-	2,500
Credit/Debit Card Fees	18,741	15,792	15,000	22,500
Voucher Program	-	-	-	20,000
Afterschool Program	14,409	20,193	15,000	21,500
Teen Club	78,618	48,920	64,000	70,300
Misc. Recreation Activities	-	-	-	3,000
Senior Trips And Activities	4,863	9,012	14,000	12,000
Teacher Planning Days	20,314	15,756	24,000	26,760
Youth Soccer	28,050	25,278	28,000	31,550
Family Trips	6,609	5,145	4,200	6,500
Summer Recreation	131,473	105,473	135,000	139,240
Adults Sports Programs	-	314	2,000	3,200
Holiday Camp	11,241	10,286	11,400	13,500
Spring Camp	12,494	8,594	14,470	17,500
Concessions And Vending	11,028	6,880	7,000	11,750
Youth Basketball	9,421	11,702	9,200	10,750
Signs and Banners	-	318	-	-
Fuel-City Vehicles	14,759	12,842	17,000	17,600
Total Operating Expenditures	$ 363,559	$ 296,997	$ 360,270	$ 430,150
Total Recreation Programs Division	**$ 726,841**	**$ 646,974**	**$ 815,035**	**$ 945,637**

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation Department - Aquatics Division (7074)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenditures				
Pool Administration	$ 405,081	$ 423,706	$ 443,000	$ 463,000
Electricity	19,872	22,179	23,700	24,750
Water/Sewer/Garbage	15,104	15,848	20,000	22,300
R&M-Structures & Buildings	6,330	4,610	68,500	72,300
R&M-Equipment	41,795	25,495	102,100	80,000
Environmental Permits	691	691	3,000	2,500
Aquatics Activities	-	-	4,000	4,000
Signs and Banners	479	847	2,800	2,400
Operating Equipment	675	4,183	17,500	17,200
Chemicals	27,496	26,874	36,500	38,900
Information Technology	14,610	20,490	21,820	24,950
Total Operating Expenditures	$ 532,133	$ 544,923	$ 742,920	$ 752,300
Total Aquatics Division	**$ 532,133**	**$ 544,923**	**$ 742,920**	**$ 752,300**
Total Parks and Recreation	**$ 5,154,593**	**$ 5,334,126**	**$ 6,658,606**	**$ 7,166,412**

City of North Lauderdale

General Fund

Community Development Department

Mission

To provide guidance, education, communication, assistance and excellent customer service to our residents through the fair and consistent application of laws, regulations and codes that promote public safety and pride in our community.

Core Services

* Community Outreach and Education
  Provide education and guidance to residents and businesses on local codes, regulations, and city services
  Engage with neighborhood associations, residence and businesses to support community pride and compliance.
* Neighborhood and Business Vitality
  Partner with residents and businesses to improve neighborhood aesthetics and economic viability.
  Support business development through technical assistance and resource connection.
* Planning and Development
  Guide growth through the planning and zoning of new and existing developments.
  Facilitate the reuse of existing sites and manage remaining undeveloped parcels.
  Long range and comprehensive planning
  Maintenance and creation of the City's land use and zoning maps
* Redevelopment and Revitalization
  Support the City's redevelopment efforts through community engagement, overlay districts, and design guidelines.
  Administer commercial grant program and assist with additional redevelopment incentive funding.
  Carry out redevelopment activities that would eliminate blight, improve the tax base and retain employment opportunities by encouraging public or private investments.
  Encourage redevelopment though public/ private partnerships
* Permit and Application Processing
  Process building permits timely
  Provide assistance and guidance throughout the permit and review process.
* Partnership Development
  Form public and private partnerships to support neighborhood improvement and economic development.
  Coordinate with regional agencies for intergovernmental planning initiatives.
* Grant Program Administration
  Assist residents and businesses in accessing and applying for available grant programs.
  Promote homeowner initiatives and support neighborhood investment.
  Strive to provide positive, high-quality and responsive service to all internal and external stakeholders, understanding they are critical to accomplishing our collective goals.
* Code Compliance and Enforcement
  Administer a fair and consistent code compliance program focused on public health, safety, and welfare.
  Respond to resident complaints promptly and professionally.
  Maintain the quality and extends the life of the existing housing stock through enforcement of city's ordinances while respecting property owners' rights.
  Work in partnership with residents and community groups, using education and assistance to achieve compliance.
* Customer Service Excellence
  Deliver prompt, courteous service across all interactions.
  Ensure transparency and accessibility in all departmental processes and communications.
  Act as a liaison and provide concierge services to businesses through city processes to support business growth.

City of North Lauderdale
General Fund
Community Development Department

Strategic Priorities and Performance Measures

Citywide Goals: Foster strong partnerships that support and enhance community development.

Department Objectives:

* Process all land development applications in a timely and efficient manner.
* Support applicants and homeowners in accessing and applying for available grant programs
* Facilitate business development by providing technical support and connecting businesses to essential resources.
* Address code complaints in a timely, courteous, and effective manner.
* Conduct the initial review of all building permit applications in a timely manner following submission.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2024 Goal	FY 2025 Goal
Percent of land development applications processed in less than 90 days during the calendar year.	95%	95%	95%	95%
Number of applicants successfully assisted through the Rental Assistance Program. (New)	0	-	-	20
Number of applicants successfully assisted through the CDBG Residential Rehad and Hardening Program. (Pending Approval from	0	0	0	20
Achieve an 80% rate of code compliance	0%	0%	0%	80%
Increase the number of building permits issued .	0%	0%	0%	95%
Increase the number of active businesses in the City.	740	725	725	750
Assist homeowners with HLMP Storm Protection Grant. (FY 2025-26 grant not funded)	5	-	6	6
Number of applicants successfully assisted through the Central Air Conditioning Assistance Program. (New)	0	0	0	20

City of North Lauderdale
General Fund
Community Development Department

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 1,888,518	$ 2,147,909	$ 2,707,230	$ 2,904,684
Operating Expenditures	1,713,356	1,885,452	1,876,478	2,531,529
Grants & Aid Expenditures	32,542	23,781	75,000	1,500,000
Total	**$ 3,634,416**	**$ 4,057,142**	**$ 4,658,708**	**$ 6,936,213**



Community Development teams up with the local Chamber of Commerce to put on Biz Art in the Park Event.

City of North Lauderdale
Personnel Summary
Community Development Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
Community Development Director	1	1	1
Assistant Community Development Director [1]	1	1	1
Community Development Manager [1]	1	1	1
Economic Development Manager	-	1	1
Building Official	1	-	-
Administrative Coordinator	2	2	2
Community Development Specialist II	1	1	1
Planner [2]	2	2	2
Planning Technician [2]	1	1	1
Grants Manager	1	1	1
Permit Clerk II [3]	1	1	1
Permit & License Administrator [3]	1	1	1
Administrative Clerk	3	3	3
Housing Specialist	1	1	1
Administrative Clerk-Grants	1	1	1
Business Specialist	1	1	1
Code Compliance Supervisor	1	1	1
Code Compliance Officer [4]	9	8	8
Code Compliance Trainee [4]	1	1	1
Multifamily Rental Inspector	-	1	1
Administrative Clerk-Code	1	1	1
Total Community Development	**29**	**27**	**27**

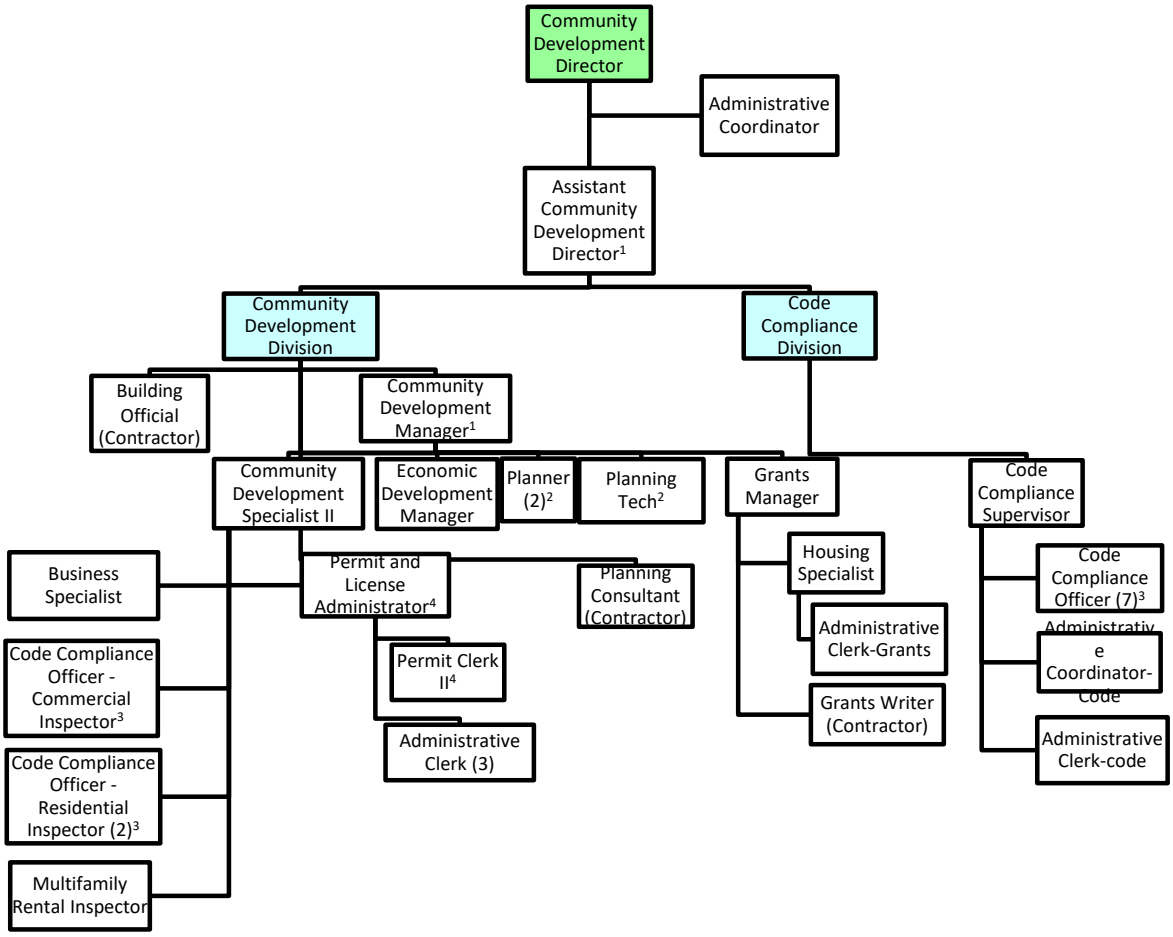
[1] Only 1 of 2 Positions of Assistant Community Development Director and Community Development Manager will be filled at any tim

[2] Only 2 of 3 Positions of Planner and Planning Technician will be filled at any time

[3] Only 1 of 2 Positions of Permit Clerk II and Permit & License Administrator will be filled at any time.

[4] Only 8 of 9 Positions of Code Compliance Officer and Code Compliance Trainee will filled at any time.

City of North Lauderdale
Personnel Summary
Community Development Department



[1] Only 1 of 2 Positions of Assistant Community Development Director and Community Development Manager will be filled at any time.

[2] Only 2 of 3 Positions of Planner and Planning Technician will be filled at any time

[3] Only 9 of 10 Positions of Code Compliance Officer and Code Compliance Trainee will be filled at any time.

[4] Only 1 of 2 Positions of Permit Clerk II and Permit & License Administrator will be filled at any time.

City of North Lauderdale
Schedule of Expenditures
Community Development Department - Community Development Division (3005)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 826,730	$ 966,707	$ 1,058,400	$ 1,105,759
Overtime	7,710	9,477	12,000	12,000
Car Allowance	-	2,285	6,600	6,600
FICA Taxes	58,462	72,712	81,500	86,013
401 (A) Retirement	78,758	126,352	135,760	156,488
457 Deferred Compensation	7,449	16,761	11,570	11,570
Health/Dental Insurance	150,024	168,446	154,450	185,272
Disability Insurance	5,465	6,477	7,500	7,500
Life Insurance	2,144	2,437	2,460	2,460
Total Personal Services	$ 1,136,742	$ 1,371,654	$ 1,470,240	$ 1,573,662
Operating Expenditures				
Misc. Consulting Services	$ 53,752	$ 57,524	$ 80,000	$ 180,000
General Planning	3,498	-	30,000	400,000
Temporary Assistance	176	-	-	-
Comprehensive Plan Amendments	45,912	41,301	25,000	-
Recording Fees	431	-	2,000	-
Architect And Engineering	13,414	12,040	25,000	25,000
Re-development Planning Workshops	-	110	20,000	20,000
BCC Inspections Services	848,663	973,987	900,000	950,000
Travel And Per Diem	3,662	9,266	11,000	11,000
Communication Services	833	340	-	-
Office Rent	-	54,148	-	-
Vehicle Leasing	7,194	3,516	-	6,400
General Printing & Binding	1,454	906	2,500	2,500
Other Current Charges-Misc.	5,041	-	3,000	3,000
Credit/Debit Card Fees	32,695	37,459	40,000	45,000
Economic Develop Costs	211,581	65,425	135,000	143,000
General Office Supplies	3,237	8,055	4,500	4,500
Maps & Blueprints	-	-	500	500
Fuel-City Vehicles	1,538	461	500	500
Uniforms	2,198	2,490	3,500	3,500
Furniture And Equipment	(425)	-	2,000	2,000
Books/Subscriptions/Publications	-	367	300	-
Memberships/Professional Dues	2,429	3,871	6,500	6,000
Training And Seminars	2,554	3,220	8,000	8,000
Workers' Compensation	460	596	934	2,563
Vehicle Maintenance	600	800	-	900
Information Technology	297,240	276,670	294,520	374,310
Total Operating Expenditures	$ 1,538,137	$ 1,552,552	$ 1,594,754	$ 2,188,673

City of North Lauderdale
Schedule of Expenditures
Community Development Department - Community Development Division (3005)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Grants & Aid Expenditures				
Neighborhood Improvements	$ -	$ -	$ -	
Home Repairs	32,542	23,781	75,000	1,500,000
Total Grants & Aid Expenditures	$ 32,542	$ 23,781	$ 75,000	$ 1,500,000
Total Community Development Division	**$ 2,707,421**	**$ 2,947,987**	**$ 3,139,994**	**$ 5,262,335**

City of North Lauderdale
Schedule of Expenditures
Community Development Department - Code Enforcement Division (3020)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 511,709	$ 539,440	$ 850,650	$ 907,793
Overtime	7,201	4,427	8,000	8,000
FICA Taxes	35,990	39,406	65,690	70,059
401 (A) Retirement	63,213	69,351	120,220	128,211
457 Deferred Compensation	1,631	2,632	2,520	2,520
Health/Dental Insurance	126,406	115,028	182,600	207,129
Disability Insurance	4,177	4,504	5,510	5,510
Life Insurance	1,449	1,465	1,800	1,800
Total Personal Services	$ 751,776	$ 776,255	$ 1,236,990	$ 1,331,022
Operating Expenditures				
Temporary Assistance	$ -	$ -	$ -	$ -
Recording Fees	4,609	6,467	8,000	8,000
Contractual Services	188	-	-	-
Special Master	17,295	21,120	25,000	50,000
Travel and Per Diem	1,183	1,319	4,000	5,000
Communication Services	6,032	5,932	6,000	6,000
Office Rent	-	115,544	-	-
Vehicle Leasing	46,036	43,509	47,000	82,000
R&M-Lot Clearing/Maintenance	-	-	-	-
R&M-Nuisance Abatement	10,220	19,610	50,000	25,000
R&M-Misc.	-	13	-	-
General Printing & Binding	455	849	1,000	1,000
Other Current Charges-Misc.	-	295	1,000	-
General Office Supplies	3,044	2,271	5,000	5,000
Fuel-City Vehicles	4,683	5,808	6,000	6,000
Operating Equipment	-	-	-	-
Uniforms	3,660	4,108	5,900	5,900
Misc. Operating Supplies	-	353	2,000	2,000
Memberships/Professional Dues	180	1,907	2,000	2,250
Training And Seminars	3,384	3,042	4,000	5,000
Workers' Compensation	4,100	3,233	10,854	9,536
Vehicle Maintenance	4,400	5,300	5,800	5,400
Information Technology	65,750	92,220	98,170	124,770
Total Operating Expenditures	$ 175,219	$ 332,900	$ 281,724	$ 342,856
Total Code Enforcement Division	**$ 926,995**	**$ 1,109,155**	**$ 1,518,714**	**$ 1,673,878**
Total Community Development	**$ 3,634,416**	**$ 4,057,142**	**$ 4,658,708**	**$ 6,936,213**

City of North Lauderdale

General Fund

Police Department

Mission

The Broward Sheriff's Office (BSO) provides contractual police services to the City of North Lauderdale. It is the mission of the BSO North Lauderdale District to provide the highest level of professional public safety services to the residents and visitors to the City.

Core Services

* Traffic Safety: BSO provides safe streets through aggressive traffic enforcement, addressing traffic improvements with residents and Public Works, conducting traffic safety checkpoints, and participating in seatbelt education/enforcement campaigns.
* Patrol: BSO maintains two shifts with a minimum of 12 personnel assigned to Road Patrol per shift.
* Criminal Investigations: This unit includes detectives and a Crime Suppression Team to proactively investigate property-related crime, narcotics complaints, as well as gang-related matters and street crimes. In addition, there is a Crime Analyst who utilizes District information to combat crime within the City.
* Neighborhood Response Team (NRT): Responsible for all community-based programs. Includes motorcycle deputies, School Resource Officers and a Truancy Coordinator.
* Community Service Aides: Staff the District's front desk to greet citizens and input/retrieve data, handle calls and complete non-emergency reports.
* Other Programs: Citizen on Patrol, Explorer Program, Security Surveys for homes and businesses, Trespass Program, Bike Safety, Crime Prevention Meetings and Neighborhood Association Meetings.

Strategic Priorities and Performance Measures

Citywide Goal: Enhance safety through the provision of Police and Fire/Rescue services.

Department Objectives:

* Reduce the loss of property of residents by reducing the number of burglaries occurring.
* Reduce felony narcotic-related events.
* Increase police/community engagement.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Number of crimes reported.	880	798	723	750
Percent increase/(decrease) in crimes reported over the prior year.	9%	-9%	-9%	3%
Calls for service.	29,772	32,661	31,162	32,000
Percent increase/(decrease) in calls for service over the prior year.	6%	10%	-5%	3%

City of North Lauderdale
General Fund
Police Department

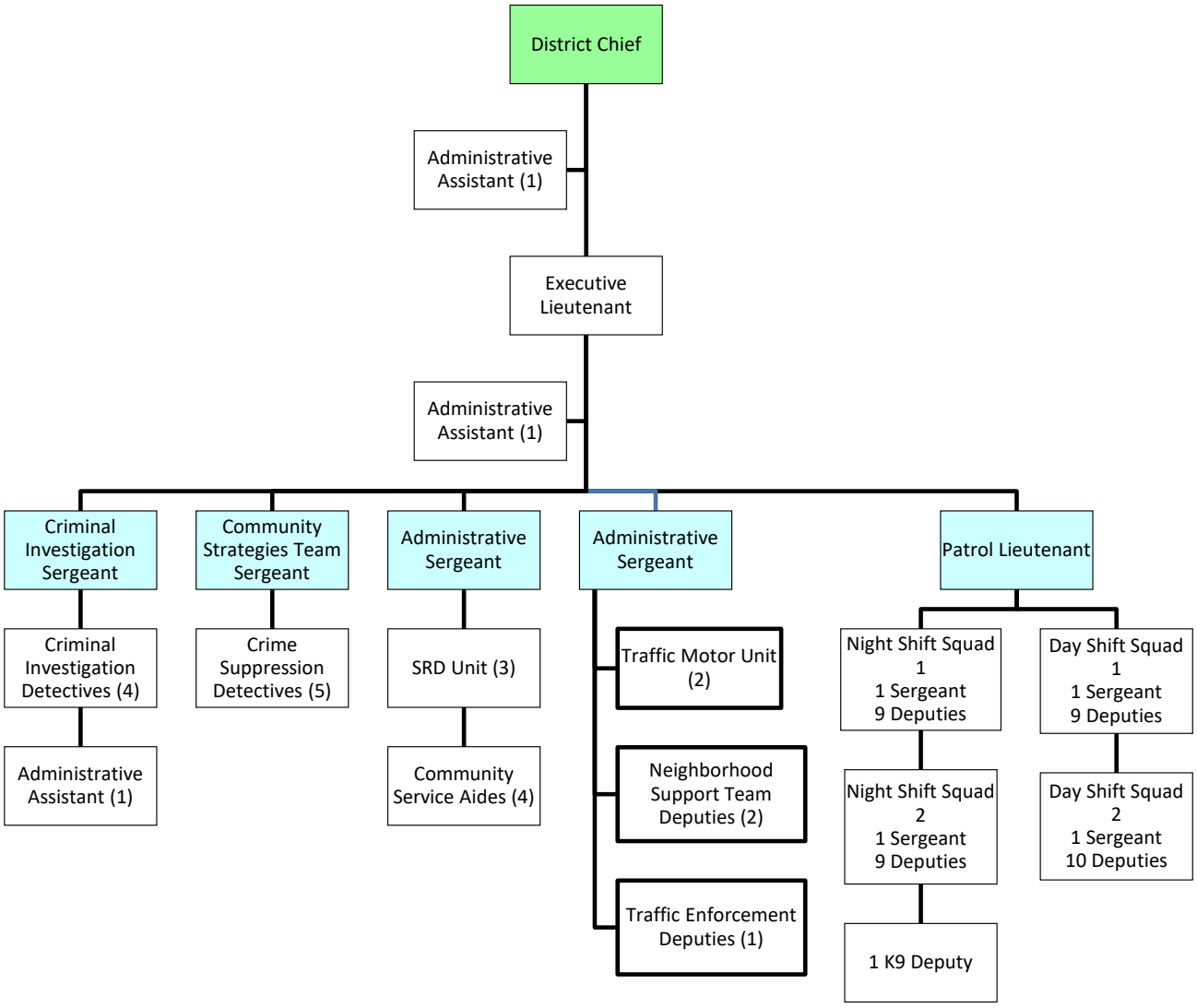
Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenditures	$ 12,494,178	$ 14,101,431	$ 15,306,659	$ 16,721,569
Capital Expenditures	-	-	750,000	-
Transfers & Contingency	-	-	-	-
Total	**$ 12,494,178**	**$ 14,101,431**	**$ 16,056,659**	**$ 16,721,569**



The City received $750k in federal appropriations for police license plate readers.

City of North Lauderdale
Police Department
Contractually Provided by Broward Sheriff's Office



City of North Lauderdale
Schedule of Expenditures
Police Department - Contractual (2101)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenditures				
BSO Contract	$ 12,065,934	$ 13,555,348	$ 14,823,009	$ 16,213,736
Crossing Guard Contract	428,244	546,083	483,650	507,833
Total Operating Expenditures	$ 12,494,178	$ 14,101,431	$ 15,306,659	$ 16,721,569
Capital Expenditures				
Capital - Machinery and Equipment	$ -	$ -	$ 750,000	$ -
Total Capital Expenditures	$ -	$ -	$ 750,000	$ -
Total Police	**$ 12,494,178**	**$ 14,101,431**	**$ 16,056,659**	**$ 16,721,569**

City of North Lauderdale

General Fund

Non-Departmental Department

Core Services

* Non-Departmental includes general expenditures that cross over multiple departments.
* Personal Services expenditures include accrued leave payouts and tuition assistance for employees.
* Examples of operating expenditures include banking fees, citywide newsletter fees, postage and electricity.
* Non-Departmental also includes transfer to other funds as well as a Contingency account for the General Fund.

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 39,280	$ 199,566	$ 56,500	$ 145,981
Operating Expenditures	573,483	606,691	974,300	1,530,000
Capital Expenditures	-	-	-	-
Transfers & Contingency	13,931,142	5,423,787	6,467,910	6,053,347
Total	**$ 14,543,905**	**$ 6,230,044**	**$ 7,498,710**	**$ 7,729,328**

City of North Lauderdale
Schedule of Expenditures (9899)
Non-Departmental Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Accrued Leave Payouts	$ 29,907	$ 161,737	$ 30,000	$ 100,000
Tuition Assistance	2,894	3,974	20,000	20,000
FICA Taxes	2,292	12,079	2,300	9,181
401 (A) Retirement	4,187	21,776	4,200	16,800
Total Personal Services	$ 39,280	$ 199,566	$ 56,500	$ 145,981
Operating Expenditures				
Misc. Professional Services	$ 9,425	$ 2,205	$ 35,000	$ 100,000
Bank Service Fees	39,158	42,154	50,000	50,000
County Business Licenses Comm Fees	2,570	3,651	4,000	4,000
Comm Svc Tax Admin Fees	5,109	4,629	5,500	5,500
Communication Services	7,255	9,340	12,000	10,000
Postage/Freight	33,745	73,895	40,000	70,000
Electricity	66,377	65,362	70,000	70,000
Water/Sewer/Garbage	42,397	27,340	45,000	45,000
Copy Machine Leases	15,352	17,219	25,000	20,000
Postage Machine Leases	2,765	3,577	3,000	3,000
Newsletter	29,584	21,622	40,000	40,000
Other Current Charges-Misc.	2,294	2,191	5,000	2,500
General Office Supplies	5,252	9,006	6,000	10,000
Insurance-Property & Gen. Liability	312,200	324,500	633,800	1,100,000
Total Operating Expenditures	$ 573,483	$ 606,691	$ 974,300	$ 1,530,000
Capital Expenditures				
Capital - Machinery and Equipment	$ -	$ -	$ -	$ -
Total Capital Expenditures	$ -	$ -	$ -	$ -
Transfers & Contingency				
Contingency	$ -	$ -	$ 750,000	$ 850,000
Transfer to Capital Project Fund	10,738,676	2,125,000	715,000	-
Transfer to Fire/Rescue Fund	2,650,415	2,659,951	3,367,947	4,565,888
Transfer to Fire/Rescue Exempt Properties	430,115	526,516	523,795	523,795
Transfer to Other Funds	-	-	1,000,000	-
Transfer to WCD-Exempt Properties	111,936	112,320	111,168	113,664
Total Transfers & Contingency	$ 13,931,142	$ 5,423,787	$ 6,467,910	$ 6,053,347
Total Non-Departmental	**$ 14,543,905**	**$ 6,230,044**	**$ 7,498,710**	**$ 7,729,328**

For presentation purposes, transfers to and from the 005 ARPA General Fund Subfund have been eliminated.

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American Rescue Plan Act (ARPA) Fund



City of North Lauderdale

Schedule of Revenue and Expenditures

American Rescue Plan Act (ARPA) General Fund Subfund (Fund 005)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Other Federal - ARPA	$ 1,817,733	$ 3,417,339	$ 7,114,104	$ -
Interest Earnings	1,031,162	1,066,051	100,000	100,000
Use of Fund Balance	-	-	4,783,733	2,447,957
Total Revenue	**$ 2,848,895**	**$ 4,483,390**	**$ 11,997,837**	**$ 2,547,957**
Expenditures				
Expenditures - Direct ARPA				
Generator - Teen Center	$ 14,785	$ 5,678	$ -	$ -
Storage Room	-	25,198	-	-
SCADA System	-	783,214	-	-
Raw Water Well	-	1,200,000	-	-
Digital Meters	-	144,661	2,106,375	-
Operation Center	-	-	-	-
Canal Restoration	-	-	3,299,166	-
Storm Drainage	-	-	1,000,000	-
Ambulance	-	-	-	-
NFP/Business Assistance	-	1,045,643	454,356	-
Premium Pay	192,489	-	-	-
Habitat				-
Administrative Exp	110,458	212,945	254,207	-
Contingency	-	-	-	-
Total Expenditures-Direct ARPA	$ 317,732	$ 3,417,339	$ 7,114,104	$ -
Expenditures - Indirect ARPA				
Residential Home Repairs	$ 8,400	$ 132,322	$ 9,275	$ -
Façade Improvements	-	-	50,000	-
Storm Protection Program	2,385,595	2,291,065	3,454,133	-
Chamber of Commerce Grant	-	30,000	30,000	-
Community Outreach	-	-	-	-
Highlands Park	11,167	598,081	-	-
Fire Training Facility	548,762	-	-	-
Fire Engine	-	-	180,885	950,000
Fire Ladder Truck	-	-	-	1,300,000
Cyber Security	214,515	88,837	-	-
Audio Visual	-	-	-	187,957
Parking Improvement Program	-	112,290	954,440	-
Other Current Charges-Misc	-	-	-	-
Contingency	-	-	100,000	110,000
Transfer to Solid Waste	-	-	105,000	-
Total Expenditures-Indirect ARPA	$ 3,168,439	$ 3,252,595	$ 4,883,733	$ 2,547,957
Total ARPA General Fund	**$ 3,486,171**	**$ 6,669,934**	**$ 11,997,837**	**$ 2,547,957**
Change in fund balance	**$ (637,276)**	**$ (2,186,544)**	**$ (4,783,733)**	**$ (2,447,957)**
Fund balance				
Beginning balance	$ 8,385,423	$ 7,748,147	$ 5,561,603	$ 777,870
Ending balance	**$ 7,748,147**	**$ 5,561,603**	**$ 777,870**	**$ (1,670,087)**

This Fund was established in FY 2022 via Budget Amendment #1. Projects not encumbered in current year will be re-budgeted.
Fund Balance is only shown as negative due to use of budget numbers for FY 2025, not actual.
For presentation purposes, transfers to and from the 001 General Fund have been eliminated.

Street Maintenance Fund



City of North Lauderdale
Street Maintenance Fund

Mission

To maintain and repair the City's streets and rights-of-way to provide for safe roads for residents and visitors.

Core Services

* Provide street maintenance, including pothole, guardrail, and sidewalk repairs, per Code.

Strategic Priorities and Performance Measures

Citywide Goal: Contribute to family orientated neighborhoods.

Department Objectives:

* To maintain 50 miles of City rights-of-way including roads, sidewalks, and guardrails.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of sidewalks mitigated within 48 hours of notification.	-	70%	90%	100%

City of North Lauderdale
Street Maintenance Fund

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 325,372	$ 323,317	$ 361,520	$ 403,695
Operating Expenditures	166,647	461,662	792,395	1,176,816
Capital Expenditures	312,132	70,551	4,000,000	2,300,000
Total	**$ 804,151**	**$ 855,530**	**$ 5,153,915**	**$ 3,880,511**



City of North Lauderdale
Schedule of Revenue and Expenditures
Street Maintenance Special Revenue Fund (Fund 111)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Local Option Gas Tax: 6th Cent	$ 458,424	$ 439,717	$ 450,000	$ 468,000
Local Option Gas Tax: 1-3 Cent	275,581	263,863	275,000	286,000
Local Option Gas Tax: 5th Cent	46,584	44,603	45,000	46,800
Special Fuel Tax: 8th Cent	550,061	499,543	520,000	540,800
Interest Earnings	31,780	49,580	25,000	30,000
Miscellaneous Revenue-Other	28,903	-	-	-
Use of Fund Balance	-	-	3,838,915	2,508,911
Total Revenue	**$ 1,391,333**	**$ 1,297,306**	**$ 5,153,915**	**$ 3,880,511**
Expenditures				
Personal Services				
Regular Salaries And Wages	$ 205,855	$ 225,743	$ 236,165	$ 264,222
Overtime	14,380	16,045	12,000	12,000
FICA Taxes	15,508	17,362	18,990	21,131
401 (A) Retirement	26,301	15,147	34,750	38,672
457 Deferred Compensation	654	813	830	830
Health/Dental Insurance	60,298	45,935	56,160	64,215
Disability Insurance	1,812	1,719	1,915	1,915
Life Insurance	564	553	710	710
Total Personal Services	$ 325,372	$ 323,317	$ 361,520	$ 403,695
Operating Expenditures				
Architect and Engineering	$ 8,274	$ 11,167	$ 125,000	$ -
Internal Admin Costs	-	214,232	223,872	228,797
Equipment Rentals	750	-	3,000	3,000
Vehicle Lease Payments	13,902	23,359	15,000	14,000
R&M-Equipment	4,932	28,817	20,000	20,000
R&M-Roads and Streets	71,154	137,899	200,000	700,000
R&M-Sidewalks	10,970	-	100,000	100,000
Guardrails	11,168	4,965	12,000	12,000
Fuel-City Vehicles	8,053	8,361	7,000	7,000
Operating Equipment	1,280	3,334	25,000	25,000
Uniforms	2,364	2,864	2,000	2,000
Safety Supplies	-	768	10,000	10,000
Training And Seminars	-	330	1,000	1,000
Workers' Compensation	4,690	3,576	12,203	12,769
Insurance	-	-	8,800	10,500
Vehicle Maintenance	14,500	1,500	5,700	5,800
Information Technology	14,610	20,490	21,820	24,950
Total Operating Expenditures	$ 166,647	$ 461,662	$ 792,395	$ 1,176,816

City of North Lauderdale
Schedule of Revenue and Expenditures
Street Maintenance Special Revenue Fund (Fund 111)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Capital Expenditures				
Surtax-BOC 008 *	$ -	$ -	$ 1,500,000	$ 1,500,000
Improvements O/T Buildings**	293,671	31,816	2,500,000	800,000
Capital Machinery/Equipment	18,461	38,735	-	-
Total Capital Expenditures	$ 312,132	$ 70,551	$ 4,000,000	$ 2,300,000
Total Street Maintenance	**$ 804,151**	**$ 855,530**	**$ 5,153,915**	**$ 3,880,511**
Change in Fund Balance	**$ 587,182**	**$ 441,776**	**$ (3,838,915)**	**$ (2,508,911)**
Fund Balance				
Beginning Balance	$ 1,569,863	$ 2,157,045	$ 2,598,821	$ (1,240,094)
Ending Balance	**$ 2,157,045**	**$ 2,598,821**	**$ (1,240,094)**	**$ (3,749,005)**

*** FY 2025 Surtax - BOC 008 Project for $1.5 Million will be reappropriated in FY 2026**

**** FY 2025 Improvements O/T Building Project -$1.6 Million will be moved to Fund 113 Surtax Fund in FY 2026**

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Transportation Surtax Fund



City of North Lauderdale

Schedule of Revenue and Expenditures

Transportation Surtax Special Revenue Fund (Fund 113)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Transportation Surtax - County	$ 472,411	$ 34,453	$ 11,554,667	$ 13,201,032
Transportation Program	274,919	345,237	400,630	440,000
Use of Fund Balance or Net Position	-	-	-	
Total Revenue	**$ 747,330**	**$ 379,690**	**$ 11,955,297**	**$ 13,641,032**
Expenditures				
Operating Expenditures				
Community Bus Shuttle	$ 275,876	$ 370,257	$ 400,630	$ 440,000
R&M Road/Street - Surtax (00006)	-	-	2,914,575	2,914,575
Total Operating Expenditures	$ 275,876	$ 370,257	$ 3,315,205	$ 3,354,575
Capital Expenditures				
Infrastructure - Project 007.1 (Kimberly)	$ 361,900	$ -	$ -	$ -
Infrastructure - Project 007.2 (SW 81st)	85,252	34,453	4,600,000	4,600,000
Infrastructure - Project 008 (BOC)	19,904	-	2,600,000	2,600,000
Infrastructure - Project 00008 (Silver Lakes)	-	-	1,440,092	1,440,092
Infrastructure - Project 00XXX (Rock Island)	-	-	-	1,646,365
Total Capital Expenditures	$ 467,056	$ 34,453	$ 8,640,092	$ 10,286,457
Total Transportation Surtax	**$ 742,932**	**$ 404,710**	**$ 11,955,297**	**$ 13,641,032**
Change in Fund Balance	**$ 4,398**	**$ (25,020)**	**$ -**	**$ -**
Fund Balance				
Beginning Balance	$ 871	$ 5,269	$ (19,751)	$ (19,751)
Ending Balance	**$ 5,269**	**$ (19,751)**	**$ (19,751)**	**$ (19,751)**

Fire/Rescue Fund



City of North Lauderdale
Fire/Rescue Fund

Mission

To Maintain Pride, Strive for Integrity, with the Commitment to Serve.
The North Lauderdale Fire Rescue Department has a mission to prevent the loss of life and minimize property damage.
To provide outstanding service in the areas of Fire Suppression and Prevention, Emergency Medical Services,
Life Safety Code Enforcement, Public Education, Fire Investigation, and Professional Development Training.
Our goal is to provide the best Fire and Emergency Medical Service to all residents and visitors to our community.

Core Services

* Respond to all emergencies with an average response time of six minutes or less 90% of the time.
* Conduct and complete scheduled annual fire inspections.
* Focus on training of department staff to meet all requirements for fire and EMS employees.
* Work with neighboring cities with automatic/mutual aid.
* Work with neighboring cities for purchasing power via COOP program.
* Maintain ISO Class 1 Rating
* Maintain Gold Standard with the American Heart Association for outstanding prehospital care of cardiac and stoke incidents

Strategic Priorities and Performance Measures

Citywide Goal: Enhance safety through the provision of Police and Fire/Rescue Services.

Department Objectives:

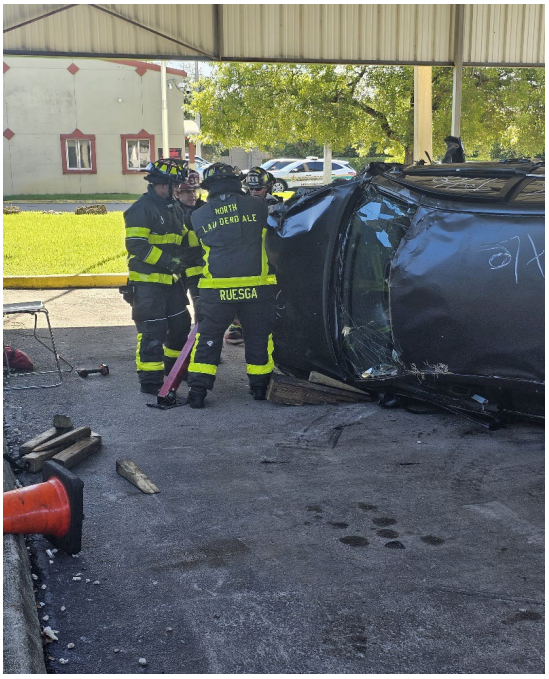
* Transport trauma alert patients to an appropriate hospital within 10 minutes of rescue unit's arrival at the scene.
* Respond to emergency calls within six minutes or less.
* Complete all required annual fire inspections each calendar year.
* Maintain ISO Class 1 Rating
* Maintain Gold Standard with the American Heart Association for outstanding prehospital care of cardiac and stoke incidents

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of trauma alert patients transported to an appropriate hospital within 10 minutes of rescue unit's arrival.	96%	96%	95%	95%
Percent of emergency calls responded to within six minutes or less.	92%	93%	90%	90%
Percent of fire inspections completed annually.	93%	100%	100%	100%

City of North Lauderdale
Fire/Rescue Fund

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget	FY 2025 Budget
Personal Services	$ 7,448,352	$ 8,069,139	$ 8,440,665	$ 9,200,710
Operating Expenditures	2,628,875	2,870,607	3,484,017	4,227,216
Capital Expenditures	607,609	473,558	155,000	1,105,000
Transfers & Contingency	-	-	250,000	74,050
Total	**$ 10,684,836**	**$ 11,413,304**	**$ 12,329,682**	**$ 14,606,976**



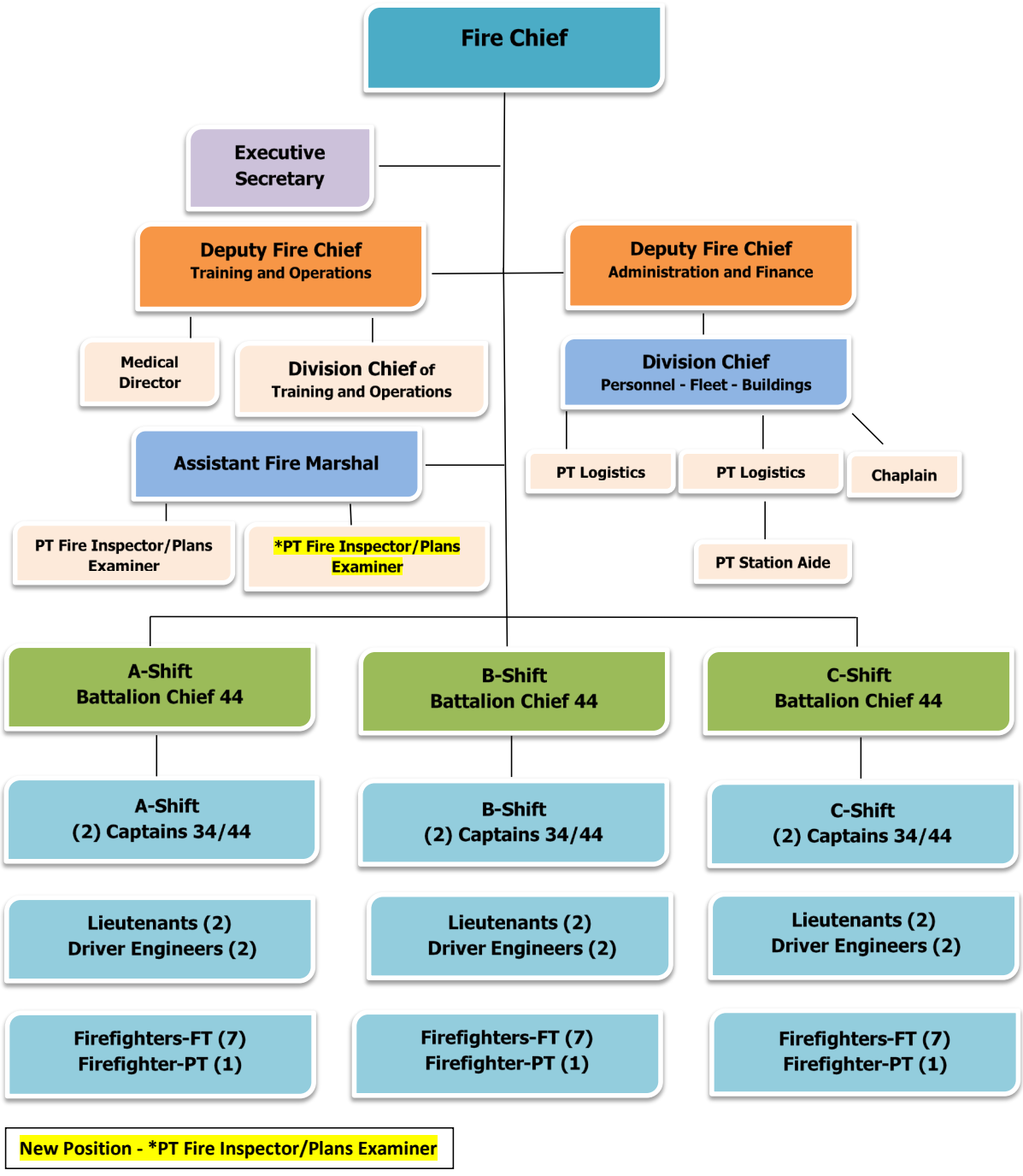
Fire/Rescue employees regularly undergo extrication training.

City of North Lauderdale
Personnel Summary
Fire/Rescue Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
Fire Chief	1	1	1
Deputy Fire Chief	2	2	2
Division Chief	2	2	2
Assistant Fire Marshal [1]	-	1	1
Executive Secretary	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenants	6	6	6
Engineers	6	6	6
Firefighters - FT	21	21	21
Firefighters - PT	3	3	3
Fire Inspector/Plans Examiner -FT [1]	1	1	1
Fire Inspector/Plans Examiner -PT	1	1	2
Logistics Manager - PT	2	2	2
Total Fire/Rescue	**55**	**55**	**56**

[1] FY 2026 only 1 of 2 positions of Assistant Fire Marshal and Fire Inspector/Plans Examiner-FT will be filled at any time.

City of North Lauderdale
Personnel Summary
Fire/Rescue Department



New Position - *PT Fire Inspector/Plans Examiner

City of North Lauderdale
Schedule of Revenue and Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Special Assessments	$ 5,475,365	$ 6,722,694	$ 6,612,770	6,632,811
Shared Revenue-Firefighter Supplemental Comp	23,560	23,930	19,920	23,930
Interest Earnings	51,216	100,075	15,000	89,906
Miscellaneous Revenue-Other	29,116	29,458	-	25,000
Rent	-	5,750	10,000	10,000
State Grant	725,000	200,000	-	-
Federal Grant	122,774	-	93,750	250,000
Transfer In-General Fund for EMS Subsidy	2,650,415	2,659,951	3,367,947	4,565,888
Transfer In-General Fund for Exempt Properties	430,115	526,516	523,795	523,795
Use of Fund Balance or Net Position	-	-	450,000	1,100,000
Fees-Other Permits	26,280	15,334	16,000	16,000
Charges for Services-F/R Inspection Fees	33,212	20,892	20,500	20,500
Charges for Services-EMS	1,220,069	1,111,030	1,200,000	1,349,146
Total Revenue	**$ 10,787,122**	**$ 11,415,630**	**$ 12,329,682**	**$ 14,606,976**
		-		
Expenditures				
Administrative Division	$ 1,402,866	$ 1,919,335	$ 1,813,235	1,915,660
Operating Division (Station 34 & 44)	9,021,540	9,122,809	9,685,277	11,894,536
Non-Departmental	260,430	371,160	831,170	796,780
Total Expenditures	**$ 10,684,836**	**$ 11,413,304**	**$ 12,329,682**	**$ 14,606,976**
Change in Fund Balance	**$ 102,286**	**$ 2,326**	**$ (450,000)**	**$ (1,100,000)**
Fund Balance				
Beginning Balance	$ 2,320,602	$ 2,422,888	$ 2,425,214	$ 1,975,214
Ending Balance	**$ 2,422,888**	**$ 2,425,214**	**$ 1,975,214**	**$ 875,214**

City of North Lauderdale
Schedule of Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)
Administrative Division (2001)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 221,347	$ 336,187	$ 227,920	$ 241,356
FICA Taxes	15,445	24,822	17,440	18,464
401 (A) Retirement	7,644	7,985	8,485	9,654
Florida Retirement System (FRS)	44,529	72,729	56,720	62,262
457 Deferred Compensation	1,827	5,173	6,250	6,250
Health/Dental Insurance	26,841	34,837	26,925	33,844
Disability Insurance	1,469	1,923	1,500	1,500
Life Insurance	538	662	565	565
Total Personal Services	$ 319,640	$ 484,318	$ 345,805	$ 373,895
Operating Expenditures				
Legal Srvs-Other Funds	$ 14,274	$ 2,714	$ 17,000	$ 19,000
Medical Director-EMS	22,917	30,000	30,000	30,000
Internal Admin Costs	662,200	976,344	1,020,279	1,042,725
External Admin Costs	5,530	5,541	6,000	6,000
EMS Billing/Collections	252,559	279,953	260,000	300,000
Pest Control	495	3,270	4,600	4,700
Travel And Per Diem	429	1,038	8,000	2,000
Communication Services	61,569	63,780	62,000	72,000
Vehicle Lease Payments	11,303	11,303	11,303	11,303
General Printing & Binding	1,172	703	2,500	2,500
Other Current Charges-Misc	1,929	14,836	2,000	2,000
Medical Exams	32,721	30,150	25,000	31,000
General Office Supplies	11,245	9,343	7,500	7,500
Fuel-City Vehicles	2,163	2,514	2,000	2,500
Training And Seminars	-	91	2,000	2,000
Workers' Compensation	2,720	3,437	7,248	6,537
Total Operating Expenditures	$ 1,083,226	$ 1,435,017	$ 1,467,430	$ 1,541,765
Total Fire Administrative Division	**$ 1,402,866**	**$ 1,919,335**	**$ 1,813,235**	**$ 1,915,660**

City of North Lauderdale
Schedule of Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)
Operating Division (2025)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries And Wages	$ 4,013,704	$ 4,186,858	$ 4,474,050	$ 4,848,416
Reserve Firefighters	44,709	57,627	100,000	100,000
Overtime	418,148	396,983	400,000	450,000
Holiday Pay-Fire/Rescue	159,323	166,510	186,210	208,766
State Incentive Pay	43,940	43,350	45,000	45,000
Tuition Assistance	10,649	10,659	20,000	20,000
F/R Incentive Pay	43,018	47,248	50,000	46,000
FICA Taxes	328,831	356,309	403,560	437,441
Florida Retirement System (FRS)	1,222,001	1,497,998	1,618,740	1,853,873
457 Deferred Compensation	750	1,828	1,500	1,500
Health/Dental Insurance	792,366	761,806	741,000	761,019
Other Health Insurance	10,664	13,265	12,000	12,000
Disability Insurance	30,485	34,016	32,000	32,000
Life Insurance	10,124	10,365	10,800	10,800
Total Personal Services	$ 7,128,712	$ 7,584,821	$ 8,094,860	$ 8,826,815
Operating Expenditures				
F/R Consulting Services	$ 10,000	$ -	$ -	$ 30,000
Medical Waste Disposal	11,160	7,988	12,000	12,000
Travel And Per Diem	2,016	3,438	5,200	6,000
Electricity	55,050	44,434	57,000	60,000
Water/Sewer/Garbage	25,611	29,154	31,000	34,000
Vehicle Lease Payments	29,185	47,269	53,500	45,000
R&M-Structures & Buildings	268,642	215,075	205,000	600,000
R&M-Equipment	99,052	76,430	150,000	160,000
R&M-Telestaff Maintenance	3,553	12,901	5,260	18,000
R&M-Grounds	1,352	4,524	5,000	15,000
R&M-O/S Vehicle Repairs	182,612	149,520	180,000	210,000
Fire Prevention	315	1,825	2,000	2,000
Other Current Charges-Misc	12,708	2,239	1,000	1,000
Credit/Debit Card Fees	823	907	1,100	1,200
Environmental Permits	-	-	-	500
Pre-Employment Screening	-	-	1,200	
Fuel-City Vehicles	83,166	77,471	90,000	95,000
Operating Equipment	55,306	30,693	25,000	55,000
Chemicals	9,268	9,212	14,000	15,000
Cleaning Chemicals & Supplies	14,101	11,718	15,000	15,000
Uniforms	34,800	27,657	40,000	40,000
Safety Equipment	153,156	48,860	175,000	140,000
Operating Supplies & Equip - FTC	-	3,722	20,000	65,000

City of North Lauderdale
Schedule of Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)
Operating Division (2025)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Medical Supplies	100,777	112,668	120,000	130,000
Misc Operating Supplies	28,218	22,700	25,000	25,000
Books/Subscriptions/Publications	926	2,975	2,500	2,500
Memberships/Professional Dues	8,331	7,935	5,000	5,000
External Tuition Assistance	-	-	30,000	-
Training And Seminars	29,371	24,021	40,000	55,000
Workers' Compensation	65,720	89,094	124,657	125,521
Total Operating Expenditures	$ 1,285,219	$ 1,064,430	$ 1,435,417	$ 1,962,721
Capital Expenditures				
Cap Outlay-Machinery/Equip	$ 401,561	$ 423,487	$ 125,000	$ 965,000
Improvements O/T Buildings	29,560	-	30,000	-
Cap Outlay-Buildings	176,488	50,071	-	140,000
Total Capital Expenditures	$ 607,609	$ 473,558	$ 155,000	$ 1,105,000
Total Fire Operating Division	**$ 9,021,540**	**$ 9,122,809**	**$ 9,685,277**	**$ 11,894,536**

City of North Lauderdale
Schedule of Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)
Non-Departmental Division (2099/9999)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenditures				
Insurance	$ 70,500	$ 74,000	$ 210,300	$ 248,600
Information Technology	189,930	297,160	370,870	474,130
Total Operating Expenditures	$ 260,430	$ 371,160	$ 581,170	$ 722,730
Capital Expenditures				
Vehicle Replacement	$ -	$ -	$ -	
Total Capital Expenditures	$ -	$ -	$ -	$ -
Transfers & Contingency				
Contingency	$ -	$ -	$ 250,000	$ 74,050
Total Transfers & Contingency	$ -	$ -	$ 250,000	$ 74,050
Total Fire Non-Departmental Division	**$ 260,430**	**$ 371,160**	**$ 831,170**	**$ 796,780**
Total Fire	**$ 10,684,836**	**$ 11,413,304**	**$ 12,329,682**	**$ 14,606,976**

North Lauderdale Water Control District Fund



City of North Lauderdale
Water Control District Fund

Mission

To account for the special assessment revenue and expenditures related to the provision of water control and drainage services, facilities and programs within the District's boundaries.

Core Services

* Provide chemical treatment of canals and lakes.
* Remove debris from the canals and their right-of ways.
* Mow the grass and trim the trees along canal banks.

Strategic Priorities and Performance Measures *

Citywide Goal: Contribute to family orientated neighborhoods.

Department Objectives:

* Treat 122.4 acres and 146,665 feet of canal banks each calendar month.
* Remove 15 cubic yards of debris from canals weekly.

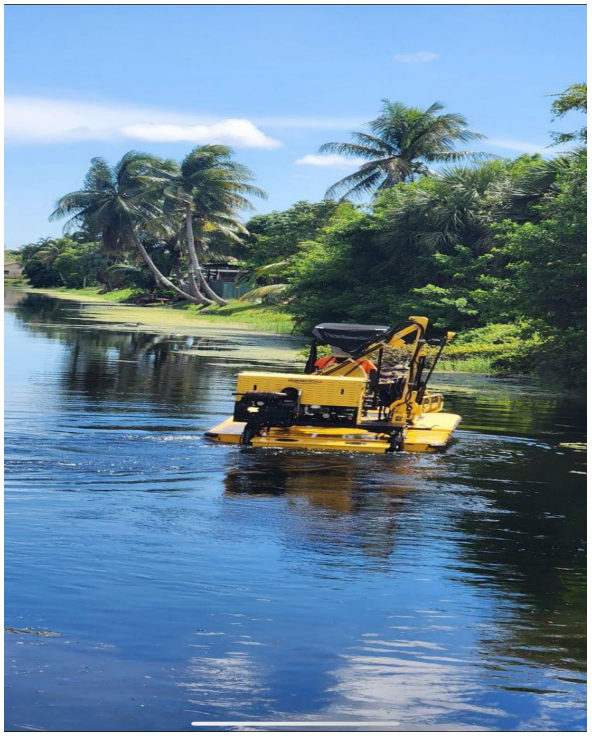
Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of acres and canal banks treated monthly.	70%	80%	95%	100%
Percent of cubic yards of debris removed from canals weekly.	70%	90%	98%	100%

* Services provided within Public Works Canal Maintenance Division.

City of North Lauderdale
Water Control District Fund

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenditures	$ 161,007	$ 1,004,395	$ 1,872,761	$ 2,167,780
Transfers & Contingency	-	-	26,127	28,139
Total	**$ 161,007**	**$ 1,004,395**	**$ 1,898,888**	**$ 2,195,919**



Public Works staff clean the City's canals.

City of North Lauderdale
Schedule of Revenue and Expenditures
Water Control District Special Revenue Fund (Fund 131)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Maintenance Assessment (per unit):	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 95.00**
Revenue				
Special Assessments	$ 1,127,078	$ 1,128,053	$ 1,121,960	$ 1,065,125
Special Assessments-WCD Brookside	5,760	5,760	5,760	5,760
Interest Earnings	91,899	112,791	60,000	60,000
Transfer In-General Fund for Exempt Properties	111,936	112,320	111,168	113,664
Use of Fund Balance or Net Position	-	-	600,000	951,370
Total Revenue	**$ 1,336,673**	**$ 1,358,924**	**$ 1,898,888**	**$ 2,195,919**
Expenditures				
Canal Maintenance				
Administrative Costs	$ 85,000	$ 140,019	$ 146,320	$ 144,780
Canal Maintenance	53,465	841,815	1,703,441	2,000,000
Assessment Comm Fees	22,542	22,561	23,000	23,000
Contingency	-	-	26,127	28,139
Total Expenditures	**$ 161,007**	**$ 1,004,395**	**$ 1,898,888**	**$ 2,195,919**
Change in Fund Balance	**$ 1,175,666**	**$ 354,529**	**$ (600,000)**	**$ (951,370)**
Fund Balance:				
Beginning Balance	$ 2,433,006	$ 3,608,672	$ 3,963,201	$ 3,363,201
Ending Balance	**$ 3,608,672**	**$ 3,963,201**	**$ 3,363,201**	**$ 2,411,831**

North Lauderdale Water Control District Assessment	**FY 2026**
Assessable Number of Units	11,679
Assessment Rate	$ 95.00
Gross Assessments	$ 1,109,505
Less 4% Discount	4%
Assessments Revenue (net)	**$ 1,065,125**
Exempt Properties Assessable Number of Units	1,184
Assessment Rate	$ 100.00
Gross Exempt Properties	$ 118,400
Less 4% Discount	4%
Transfer from General Fund - Exempt Properties (net)	**$ 113,664**

Solid Waste Fund



City of North Lauderdale
Solid Waste Fund

Mission

To provide for residential solid waste, recycling and bulk collection and disposal services.
Solid Waste services are provided under contracts with outside vendors for collection, hauling, and disposal.

Core Services

* Manage outside contracts for solid waste collection and disposal.

Strategic Priorities and Performance Measures

Citywide Goal: Perform collections in a timely manner.

Department Objectives:

* To manage outside contracts and ensure service is being provided to the satisfaction of the residents/businesses.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of citizen solid waste complaints resolved to their satisfaction.	N/A	N/A	85%	98%

Budget Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ -	$ -	$ 131,170	$ 138,206
Operating Expenditures	-	-	3,898,930	4,013,154
Total	**$ -**	**$ -**	**$ 4,030,100**	**$ 4,151,360**

* Prior to Fiscal Year 2025, Solid Waste was Included as a Public Works Division in the General Fund.



City of North Lauderdale
Schedule of Expenditures
Solid Waste Special Revenue Fund (Fund 165)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Special Assessments	$ -	$ -	$ 3,778,100	$ 3,694,360
Other Revenue - Solid Waste	-	-	147,000	147,000
Transfer from ARPA	-	-	105,000	-
Use of Fund Balance	-	-	-	310,000
Total Revenue	**$ -**	**$ -**	**$ 4,030,100**	**$ 4,151,360**
Expenditures				
Personal Services				
Regular Salaries And Wages	$ -	$ -	$ 92,135	$ 96,742
Overtime	-	-	1,000	1,000
FICA Taxes	-	-	7,125	7,477
401 (A) Retirement	-	-	11,640	13,684
457 Deferred Compensation	-	-	1,250	1,250
Health/Dental Insurance	-	-	17,150	17,183
Disability Insurance	-	-	680	680
Life Insurance	-	-	190	190
Total Personal Services	$ -	$ -	$ 131,170	$ 138,206
Operating Expenditures				
Misc. Professional Services	$ -	$ -	$ 4,200	$ 7,936
Internal Admin Costs	-	-	15,830	15,830
Solid Waste Services	-	-	3,783,600	3,893,538
Assessment Commission & Fees	-	-	79,700	79,546
Other Current Charges-Misc.	-	-	15,536	15,536
Workers' Compensation	-	-	64	768
Total Operating Expenditures	$ -	$ -	$ 3,898,930	$ 4,013,154
Total Solid Waste	**$ -**	**$ -**	**$ 4,030,100**	**$ 4,151,360**
Change in Fund Balance	**$ -**	**$ -**	**$ -**	**$ (310,000)**
Fund Balance				
Beginning Balance	$ -	$ -	$ -	$ -
Ending Balance	**$ -**	**$ -**	**$ -**	**$ (310,000)**

Note: In FY 2025 Solid Waste was moved from a General Fund Public Works Division to this Special Revenue Fund.

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Capital Projects Fund



City of North Lauderdale
Schedule of Revenue and Expenditures
Capital Projects Fund (311)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Transfer In-General Fund for Capital Projects	$ 10,738,676	$ 2,125,000	$ 715,000	$ -
Interest Earnings	511,452	833,159	60,000	150,000
Miscellaneous Revenue	40,248		-	-
Federal Grant [1]	-	-	288,000	288,000
State Grant [2]			-	250,000
Use of Fund Balance	-	-	2,896,800	9,250,000
Total Revenue	**$ 11,290,376**	**$ 2,958,159**	**$ 3,959,800**	**$ 9,938,000**
Expenditures [2]				
Parks & Recreation	$ 539,861	$ 70,310	$ 1,123,800	$ 2,613,000
Public Works	2,978,051	612,482	2,836,000	7,325,000
Contingency - Reserve for Future Capital Projects	-	-	-	-
Total Expenditures	**$ 3,517,912**	**$ 682,792**	**$ 3,959,800**	**$ 9,938,000**
Change in Fund Balance	**$ 7,772,464**	**$ 2,275,367**	**$ (2,896,800)**	**$ (9,250,000)**
Assigned Fund Balance				
Beginning Balance	$ 11,003,017	$ 18,775,481	$ 21,050,848	$ 18,154,048
Ending Balance	**$ 18,775,481**	**$ 21,050,848**	**$ 18,154,048**	**$ 8,904,048**

[1] Fusco Park Project will not commence unless funding is received.

[2] Project Detail Included in Capital Improvement Program (CIP).

Utilities Fund



City of North Lauderdale
Utilities Fund

Mission

To provide Citizens with a safe and reliable water supply, as well as collect and properly dispose of sewage and wastewater in accordance with all Federal, State and County regulations.

Core Services

Water Plant:

* Water Plant: Produce potable water for all City consumers. The water plant annually processes approximately one billion gallons of water that is routinely tested.
* Water Distribution: Maintain the system that delivers water throughout the City. This includes over 8,000 meters, 58 miles of water mainline, 700 fire hydrants, 7,000 water and force main valves and supports, and customer water accounts.
* Sewer Operations: Focus is to ensure the proper operation of the sewer and wastewater collection system, including maintaining 52 miles of gravity sewer mainline, 1,200 sewer manholes, and 28 sewer-pumping stations.

Strategic Priorities and Performance Measures

Citywide Goal: Provide outstanding services while maintaining public accountability and fiscal responsibility. Contribute to family orientated neighborhoods.

Department Objectives:

* Test the 700 hydrants in the City to ensure proper pressure for the fire ISO rating each year.
* Read water meters within an error factor of 1,000 gallons.
* Maintain the quality of water produced within comparable tolerances to levels established over a trailing five year period.
* Maintain certification levels for all operators by requiring completion of continuing education.
* Inspect all pumps and motors within the water treatment plant monthly.

City of North Lauderdale

Utilities Fund

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of hydrants replaced/repaired			15%	25%
Percent of hydrants tested to ensure proper pressure for the fire ISO rating.	100%	100%	100%	100%
Percent of water meters read within an error factor of 1,000 gallons.	85%	98%	98%	100%
Percent of maintenance of the quality of water produced within comparable tolerances to levels established over a trailing five year period.	100%	98%	98%	100%
Percent of operators that completed seven continuing education credits.	100%	100%	100%	100%
Percent of Lift stations running efficiently			90%	100%
Percent of pumps and motors inspected within the water treatment plant.	100%	100%	100%	100%

Budget Expenses

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 1,035,742	$ 1,094,621	$ 1,591,435	$ 1,904,318
Operating Expenditures	11,389,052	12,544,547	14,461,893	15,408,655
Capital Expenditures	-	-	21,248,625	13,655,000
Debt Service	-	-	-	-
Transfers & Contingency	-	-	200,000	200,000
Total	**$ 12,424,794**	**$ 13,639,167**	**$ 37,501,953**	**$ 31,167,973**



Utilities team works on meters.

City of North Lauderdale
Schedule of Revenue and Expenses
Utilities Enterprise Fund (Fund 401)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Water Sales	$ 5,787,399	$ 5,975,264	$ 5,696,000	$ 5,923,840
Sale of Meters	1,410	620	1,500	1,575
Backflow Certification Fees	5,285	4,793	5,000	5,250
Utilities Late Fees	376,837	344,925	275,000	288,750
Utilities Turn Off Fees	94,090	50,190	90,000	94,500
Utilities Dishonored Payment Fees	13,760	12,382	10,000	10,500
Utilities Hook Up Fees	9,865	8,915	10,000	10,500
Utilities Miscellaneous	179	965	1,000	1,050
Sewer Sales	7,122,561	7,243,183	7,149,900	7,435,896
Impact Fees - Water	10,724	-	-	-
Impact Fees - Sewer	21,476	-	-	-
State Funding	-	-	7,735,000	-
Investment Earnings	1,593,587	2,597,113	1,000,000	1,500,000
Miscellaneous Revenue-Other	13,390	13,925	5,000	5,250
Use of Net Position	-	-	15,523,553	15,890,862
Total Revenue	**$ 15,050,563**	**$ 16,252,275**	**$ 37,501,953**	**$ 31,167,973**
Expenses				
Water Plant	$ 3,015,793	$ 3,313,656	$ 15,820,164	$ 8,267,603
Water Distribution	1,639,847	1,938,587	8,972,229	6,469,714
Sewer Operations	4,988,788	5,475,911	9,311,401	12,928,214
Non-Departmental	2,780,366	2,911,015	3,398,159	3,502,442
Total Expenses	**$ 12,424,794**	**$ 13,639,167**	**$ 37,501,953**	**$ 31,167,973**
Change in Net Position	**$ 2,625,769**	**$ 2,613,108**	**$ (15,523,553)**	**$ (15,890,862)**
Net Position, Beginning	$ 53,122,326	$ 55,748,095	$ 58,361,203	$ 42,837,650
Net Position, Ending [1]	**$ 55,748,095**	**$ 58,361,203**	**$ 42,837,650**	**$ 26,946,787**
Net Position				
Net Investment in Capital Assets	$ 10,400,921	$ 11,911,057	$ 11,911,057	$ 11,911,057
Unrestricted	45,347,174	46,450,146	30,926,593	15,035,730
Total Net Position	**$ 55,748,095**	**$ 58,361,203**	**$ 42,837,650**	**$ 26,946,787**

City of North Lauderdale
Schedule of Expenses
Utilities Enterprise Fund (Fund 401)
Water Plant Division (3933)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries and Wages	$ 157,530	$ 155,344	$ 281,425	$ 337,420
FICA Taxes	10,635	11,198	21,530	25,813
401 (A) Retirement	19,687	20,248	39,400	47,205
457 Deferred Compensation	956	1,005	1,250	1,250
Health/Dental Insurance	28,439	26,877	40,785	53,177
Disability Insurance	1,136	1,169	1,440	1,440
Life Insurance	301	301	320	320
Total Personal Services	$ 218,684	$ 216,143	$ 386,150	$ 466,625
Operating Expenses				
Architect and Engineering	$ 68,114	$ 81,828	$ 150,000	$ 150,000
Contractual Services	-	81,969		
US Water Works-Water Plant	984,991	1,092,099	1,169,599	1,212,728
Sludge Removal	36,733	166,854	250,000	300,000
Electricity	253,453	221,987	260,000	260,000
R&M-Grounds	2,279	250	15,000	15,000
R&M-Plant Operations	190,560	529,608	500,000	750,000
Other Current Charges - Misc.	308	5,882	1,000	1,000
Environmental Permits	4,103	4,000	10,000	10,000
Fuel-City Vehicles	1,229	-	8,000	10,000
Chemicals	324,036	425,070	400,000	550,000
Memberships/Professional Dues	3,865	3,894	5,000	5,000
Training and Seminars	2,214	100	5,000	5,000
Workers' Compensation	2,740	1,559	3,975	4,060
Vehicle Maintenance	1,400	1,600	6,900	5,800
Information Technology	488,769	61,240	64,540	72,390
Depreciation	432,315	419,573	450,000	450,000
Total Operating Expenses	$ 2,797,109	$ 3,097,513	$ 3,299,014	$ 3,800,978
Capital Expenses				
Improvements O/T Buildings	$ -	$ -	$ 4,400,000	$ 4,000,000
Cap Improvement-Grants	-	-	7,735,000	-
Cap Outlay-Machinery/Equip	-	-	-	-
Total Capital Expenses	$ -	$ -	$ 12,135,000	$ 4,000,000
Total Water Plant	**$ 3,015,793**	**$ 3,313,656**	**$ 15,820,164**	**$ 8,267,603**

City of North Lauderdale
Schedule of Expenses
Utilities Enterprise Fund (Fund 401)
Water Distribution Division (3936)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries and Wages	$ 240,424	$ 388,198	$ 470,000	$ 623,374
Sick and Vacation Payout	9,610	(5,212)	-	-
Overtime	76,152	82,151	60,000	60,000
FICA Taxes	22,648	33,962	40,550	52,278
401 (A) Retirement	24,285	34,390	70,700	95,672
457 Deferred Compensation	1,250	875	3,780	3,780
Health/Dental Insurance	35,740	43,854	79,550	132,738
Disability Insurance	1,358	1,508	3,000	3,000
Life Insurance	538	703	1,080	1,080
Total Personal Services	$ 412,005	$ 580,429	$ 728,660	$ 971,922
Operating Expenses				
Legal Services-Other Funds	$ -	$ 9,606	$ 2,000	$ 2,000
Temporary Asssistance	-	-	110,000	70,000
Architect and Engineering	72,016	53,689	100,000	210,000
US Water Works-Water Plant	778,575	862,539	800,000	957,583
Travel and Per Diem	-	1,402	1,500	1,500
Communication Services	16,802	17,659	12,000	12,000
Electricity	327	299	500	500
Vehicle Lease Payments	43,364	43,644	49,500	51,000
R&M-Meters/Boxes	-	-	30,000	30,000
R&M-Heavy Equipment	-	6,046	15,000	15,000
R&M-Grounds	1,358	723	5,000	5,000
R&M-Wet Well/Sewer Mat	-	-	5,000	-
R&M-Hydrants /Water Distribution	137,962	161,722	250,000	225,500
General Printing & Binding	-	1,054	500	5,000
Other Current Charges - Misc.	3,495	4,677	5,000	-
Utility Location Services	4,021	4,142	90,000	90,000
General Office Supplies	1,701	2,220	2,000	2,000
Fuel-City Vehicles	41,339	25,658	50,000	40,000
Operating Equipment	558	1,043	10,000	10,000
Uniforms	2,884	4,370	5,000	5,000
Safety Equipment	2,323	2,175	5,000	5,000
Memberships/Professional Dues	5,126	2,776	5,000	5,000
Training and Seminars	75	2,719	2,500	2,500
Workers' Compensation	3,850	4,030	8,244	10,359
Vehicle Maintenance	6,100	4,700	5,300	5,650
Information Technology	87,660	122,960	130,900	162,200
Depreciation	18,306	18,307	30,000	30,000
Total Operating Expenses	$ 1,227,842	$ 1,358,158	$ 1,729,944	$ 1,952,792
Capital Expenses				
Improvements O/T Buildings	$ -	$ -	$ 6,513,625	$ 3,400,000
Cap Outlay-Machinery/Equip	-	-	-	145,000
Total Capital Expenses	$ -	$ -	$ 6,513,625	$ 3,545,000
Total Water Distribution	**$ 1,639,847**	**$ 1,938,587**	**$ 8,972,229**	**$ 6,469,714**

City of North Lauderdale
Schedule of Expenses
Utilities Enterprise Fund (Fund 401)
Sewer Operations Division (3939)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Regular Salaries and Wages	$ 166,529	$ 121,609	$ 173,870	$ 176,820
Overtime	33,400	31,367	35,000	35,000
FICA Taxes	13,923	11,568	15,980	16,204
401 (A) Retirement	21,247	16,878	29,250	29,655
457 Deferred Compensation	-	-	2,000	2,000
Health/Dental Insurance	46,940	27,464	57,175	42,742
Disability Insurance	1,439	1,062	2,400	2,400
Life Insurance	538	419	950	950
Total Personal Services	$ 284,016	$ 210,367	$ 316,625	$ 305,771
Operating Expenses				
Architect and Engineering	$ 9,452	8,622	$ 50,000	$ 90,000
Travel and Per Diem	1,075	-	2,000	2,000
Electricity	110,564	128,161	120,000	120,000
Bwd Cty Large User Charges	3,880,996	3,847,086	3,900,000	4,100,000
R&M-Equipment	33,000	26,799	40,000	40,000
R&M-Grounds	-	-	2,000	2,000
R&M-Lift Stations	479,480	709,603	1,450,000	1,420,000
R&M-Sewer Rehab	2,395	170,925	400,000	250,000
R&M-Wet Well	1,357	180,875	200,000	200,000
General Printing & Binding	-	-	500	500
Other Current Charges - Misc.	922	495	3,000	3,000
Operating Equipment	4,130	2,719	15,000	20,000
Uniforms	2,853	2,832	5,000	5,000
Training and Seminars	-	-	5,000	5,000
Workers' Compensation	3,100	3,125	2,656	2,513
Vehicle Maintenance	3,400	4,700	6,900	25,000
Information Technology	21,920	30,740	32,720	67,430
Depreciation	150,128	148,860	160,000	160,000
Total Operating Expenses	$ 4,704,772	$ 5,265,543	$ 6,394,776	$ 6,512,443
Capital Expenses				
Improvements O/T Buildings	$ -	$ -	$ 2,600,000	$ 5,730,000
Cap Outlay-Machinery/Equip	-	-	-	380,000
Total Capital Expenses	$ -	$ -	$ 2,600,000	$ 6,110,000
Total Sewer Operations	**$ 4,988,788**	**$ 5,475,911**	**$ 9,311,401**	**$ 12,928,214**

City of North Lauderdale
Schedule of Expenses
Utilities Enterprise Fund (Fund 401)
Non-Departmental Division (3999)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services				
Other Benefits - OPEB	$ 121,037	$ 87,682	$ 160,000	$ 160,000
Total Personal Services	$ 121,037	$ 87,682	$ 160,000	$ 160,000
Operating Expenses				
Internal Admin Costs	$ 939,100	$ 1,077,989	$ 1,126,499	$ 1,151,282
Other Misc.	3,500	5,142	60,000	100,000
Credit/Debit Card Fees	177,969	200,241	210,000	220,000
Payment In Lieu of Taxes	194,570	194,570	194,570	194,570
Privilege-Franchise Fee-Wtr	569,600	569,600	569,600	569,600
Privilege-Franchise Fee-Swr	714,990	714,990	714,990	714,990
Insurance	59,600	60,800	162,500	192,000
Total Operating Expenses	$ 2,659,329	$ 2,823,333	$ 3,038,159	$ 3,142,442
Transfers & Contingency				
Contingency -W&S	$ -	$ -	$ 200,000	$ 200,000
Total Transfers & Contingency	$ -	$ -	$ 200,000	$ 200,000
Total Non-Departmental	**$ 2,780,366**	**$ 2,911,015**	**$ 3,398,159**	**$ 3,502,442**
Total Utilities	**$ 12,424,794**	**$ 13,639,167**	**$ 37,501,953**	**$ 31,167,973**

Stormwater Management Fund



City of North Lauderdale
Stormwater Management Fund

Mission

To provide stormwater management services and the availability and use of facilities and improvements to properly and safely detain, retain, convey, and treat stormwater.

Core Services

* Maintenance of the City's right-of-way and stormwater drainage system.
* Work with the County to establish programs that conform to the guidelines set forth in the National Pollution Discharge Elimination Systems permit.
* Ensure contaminants are prevented from infiltrating into the City's canals and lakes from streets, rights-of-way and swales.
* Upkeep and modifications needed to existing headwall systems to maintain the drainage system's operating efficiency.

Strategic Priorities and Performance Measures

Citywide Goal: Provide outstanding services while maintaining public accountability and fiscal responsibility. Contribute to family orientated neighborhoods.

Department Objectives:

* Inspect all 1,250 catch basins within the City on an annual basis.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of catch basins inspected during the year.	98%	100%	100%	100%

Budget Expenses

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 288,393	$ 274,221	$ 368,235	$ 465,401
Operating Expenditures	295,899	825,464	2,452,219	745,411
Capital Expenditures	-	-	14,522,608	12,792,828
Total	**$ 584,292**	**$ 1,099,686**	**$ 17,343,062**	**$ 14,003,640**



EXISTING TWIN 60-INCH CMP CULVERT
HEADWALL (NORTH SIDE OF KIMBERLY BLVD)

City of North Lauderdale
Schedule of Revenue and Expenses
Stormwater Management Enterprise Fund (Fund 411)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Stormwater Assessments	$ 1,108,150	$ 1,542,651	$ 1,917,300	$ 2,147,400
Stormwater Revenue-Other	31,575	32,787	31,800	31,800
Investment Earnings	114,885	191,307	60,000	100,000
Federal Grant	-	-	3,285,000	3,285,000
State Grant	-	31,885	4,929,780	4,550,000
State Appropriations	-	-	528,690	528,690
Miscellaneous Revenue	-	-	-	-
Transfer from General Fund	-		1,000,000	-
Use of Fund Balance or Net Position	-	-	5,590,492	3,360,750
Total Revenue	**$ 1,254,610**	**$ 1,798,630**	**$ 17,343,062**	**$ 14,003,640**
Expenses				
Personal Services				
Regular Salaries and Wages	$ 202,249	$ 216,804	$ 264,570	$ 332,148
Sick and Vacation Payout	14,444	(21,646)	-	-
Overtime	-	2,204	5,000	5,000
FICA Taxes	13,963	15,874	20,625	25,792
401 (A) Retirement	21,930	27,599	37,740	47,201
457 Deferred Compensation	1,104	1,137	2,500	3,000
Health/Dental Insurance	32,733	30,228	35,400	49,860
Disability Insurance	1,473	1,525	1,680	1,680
Life Insurance	497	495	720	720
Total Personal Services	$ 288,393	$ 274,221	$ 368,235	$ 465,401
Operating Expenses				
Misc Consulting Services	$ 16,440	$ 12,000	$ -	
Legal Services	1,199	769	-	
Architect and Engineering	18,142	111,533	50,000	50,000
Internal Admin Costs	118,700	180,421	188,540	192,688
External Admin Costs	5,529	5,534	6,000	6,000
Street Sweeping	25,240	24,015	30,000	30,000
Storm Drain Maintenance	-	94	-	
Assessment Commission	1,219	1,697	2,000	2,000
R&M-Equipment	36	46	5,000	5,000
R&M-Misc.	19,492	414,898	50,000	346,600
R&M-Grant	-	-	2,000,000	-
Other Current Charges - Misc	375	-	1,000	1,000
Payment In Lieu of Taxes	22,100	22,100	22,100	22,100
Environmental Permits	21,931	10,774	18,000	18,000
General Office Supplies	11	236	500	500
Fuel-City Vehicles	1,973	1,801	2,000	2,000
Operating Equipment	1,187	-	5,000	5,000
Uniforms	-	-	1,000	1,000
Membership/Professional Dues	-	950	1,500	1,500
Workers' Compensation	4,720	3,127	10,779	11,523
Insurance	1,600	1,400	8,800	10,500
Depreciation	36,005	34,070	50,000	40,000
Total Operating Expenses	$ 295,899	$ 825,464	$ 2,452,219	$ 745,411

City of North Lauderdale
Schedule of Revenue and Expenses
Stormwater Management Enterprise Fund (Fund 411)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Capital Expenses				
Capital Improvements O/T Buildings	$ -	$ -	$ 750,000	$ -
Infrastructure BC 00008 (Surtax)	-	-	4,979,138	4,979,138
Capital Imp O/T Buildings-Grant C14 Pump Station	-	-	6,714,780	6,285,000
Capital Imp O/T Buildings-Grant Backflow Valve	-	-	528,690	528,690
Capital Imp O/T Buildings-Grant Tam Oshanter	-	-	1,000,000	1,000,000
Capital Outlay-Machinery/Equip	-	-	550,000	-
Total Capital Expenses	$ -	$ -	$ 14,522,608	$ 12,792,828
Transfers & Contingency				
Contingency-Stormwater	$ -	$ -	$ -	$ -
Total Transfers & Contingency	$ -	$ -	$ -	$ -
Total Stormwater Maintenance	**$ 584,292**	**$ 1,099,686**	**$ 17,343,062**	**$ 14,003,640**
Change in Net Position	**$ 670,318**	**$ 698,944**	**$ (5,590,492)**	**$ (3,360,750)**
Net Position, Beginning	$ 3,580,257	$ 4,250,575	$ 4,949,519	$ (640,973)
Net Position, Ending	**$ 4,250,575**	**$ 4,949,519**	**$ (640,973)**	**$ (4,001,723)**
Net Position				
Net Investment in Capital Assets	$ 459,612	$ 681,319	$ 681,319	$ 681,319
Unrestricted	3,790,963	4,268,201	(1,322,292)	(4,683,042)
Total Net Position	**$ 4,250,575**	**$ 4,949,520**	**$ (640,973)**	**$ (4,001,723)**

*** Stormwater Fund Shortfall to be Covered with Interfund Loan from the General Fund.**
**** Stormwater Fund Capital Projects will be reappropriatted in FY 2026**

Stormwater Maintenance Assessment		**FY 2026**
Assessable Number of Units		15,977.71
Assessment Rate	$	140.00
Gross Assessments	$	2,236,879
Less 4% Discount		4%
Assessments Revenue (net)	**$**	**2,147,400**

Vehicle Maintenance Fund



City of North Lauderdale
Vehicle Maintenance Fund

Mission

To maintain the City's vehicle fleet and heavy and light equipment, in accordance with all manufacturer specifications, thus ensuring the safety of the City's employees and residents.

Core Services

* Monitor vehicle maintenance contract that is currently outsourced to a neighboring city.
* Ensure preventative maintenance is conducted.

Strategic Priorities and Performance Measures *

Citywide Goal: Provide outstanding services while maintaining public accountability and fiscal responsibility.
Enhance safety through the provision of Police and Fire/Rescue services.

Department Objectives:

* Ensure preventative maintenance is scheduled for vehicles throughout each year

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of scheduled preventative maintenance performed during the year.	100%	100%	100%	100%

* Administered by Public Works.

Budget Expenses

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operating Expenses	$ 160,909	$ 165,220	$ 204,500	$ 230,200
Total	**$ 160,909**	**$ 165,220**	**$ 204,500**	**$ 230,200**



City of North Lauderdale
Schedule of Revenue and Expenses
Vehicle Maintenance Internal Service Fund (Fund 501)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Interest Earnings	$ 56,032	$ 65,981	$ 40,000	$ 55,250
Charges for Services	70,400	70,300	84,300	86,950
Use of Fund Balance	-	-	80,200	88,000
Total Revenue	**$ 126,432**	**$ 136,281**	**$ 204,500**	**$ 230,200**
Expenses				-
Operating Expenses				
Garage - Service Contract	$ 14,094	$ 15,349	$ 25,000	$ 27,500
Electricity	2,761	1,616	1,500	1,650
Vehicle Repairs	1,883	9,673	15,000	16,500
Other Current Charges-Misc.	9,774	13,836	15,000	16,500
Car Wash	20	20	3,000	3,300
Vehicle Parts	46,077	43,576	40,000	44,000
Insurance	86,300	81,150	105,000	120,750
Total Operating Expenses	$ 160,909	$ 165,220	$ 204,500	$ 230,200
Total Expenses	**$ 160,909**	**$ 165,220**	**$ 204,500**	**$ 230,200**
Change in Net Position	**$ (34,477)**	**$ (28,939)**	**$ (80,200)**	**$ (88,000)**
Net Position, Beginning	$ 1,405,324	$ 1,370,847	$ 1,341,908	$ 1,261,708
Net Position, Ending	**$ 1,370,847**	**$ 1,341,908**	**$ 1,261,708**	**$ 1,173,708**
Net Position				
Unrestricted	$ 1,370,847	$ 1,341,908	$ 1,261,708	$ 1,173,708
Total Net Position	**$ 1,370,847**	**$ 1,341,908**	**$ 1,261,708**	**$ 1,173,708**

City of North Lauderdale
Schedule of Fees Assessed to Departments
Vehicle Maintenance Internal Service Fund (Fund 501)

	Units of Service	Leased	Total		Vehicle Charge FY 2026
General Fund (001):					
City Manager (0501)	0	1	1		900
Public Works					
Building Maintenance (3941)	3	5	8		10,500
Grounds Maintenance (3944)	1	5	6		6,500
Canal Maintenance (3947)	2	1	3		4,900
Solid Waste (3948)	0	0	0		-
Parks (7071)	2	10	12		13,100
Recreation (7072)	8	1	9		16,800
Community Development (3005)	0	1	1		900
Code (3020)	0	6	6		5,400
Total General Fund (001):	**16**	**30**	**46**	**$**	**59,000**
Streets Maintenance Fund (111):					
Street Maintenance (3946)	2	2	4		5,800
IT Fund (530):					
Street Maintenance (3946)	0	2	2		1,800
Utilities Fund (401):					
Administration (3933)	2	2	4		5,800
Water Distribution (3936)	1	4	5		5,650
Sewer Operations (3939)	4	1	5		8,900
Total Utilities Fund (401):	**7**	**7**	**14**	**$**	**20,350**
Total of All Funds	**25**	**41**	**66**	**$**	**86,950**

Allocation Summary:	Vehicle Charge
General Fund	64%
Street Maintnence Fund	8%
Information Technology Fund	0%
Utilities Fund	28%
	100%

Information Technology Fund



City of North Lauderdale
Information Technology Fund

Mission

Provide Executive Administration with efficient and scalable technical guidance, effective business planning, timely execution of selected technologies that meet City business goals and provide a high standard of service to all members of the City of North Lauderdale.

Core Services

* Advise Executive Administration on strategic technologies for business use.
* Utilize project management skills to complete planned projects in a timely manner.
* Provide high availability of critical systems.
* Provide innovative systems that meet compliance with local, state and federal laws.
* Provide excellent support to all end users of the City's computer system.
* Offer mobile and remote access solutions.
* Manage the technical and operation of the VoIP telephone system.
* Maintain and support a variety of department-specific computer applications.
* Manage and maintain the data and voice network infrastructure that links the City's departments and residents.
* Provide City GIS services to internal and external customers.

Strategic Priorities and Performance Measures

Citywide Goal: Enhance transparency with effective communication.

Department Objectives:

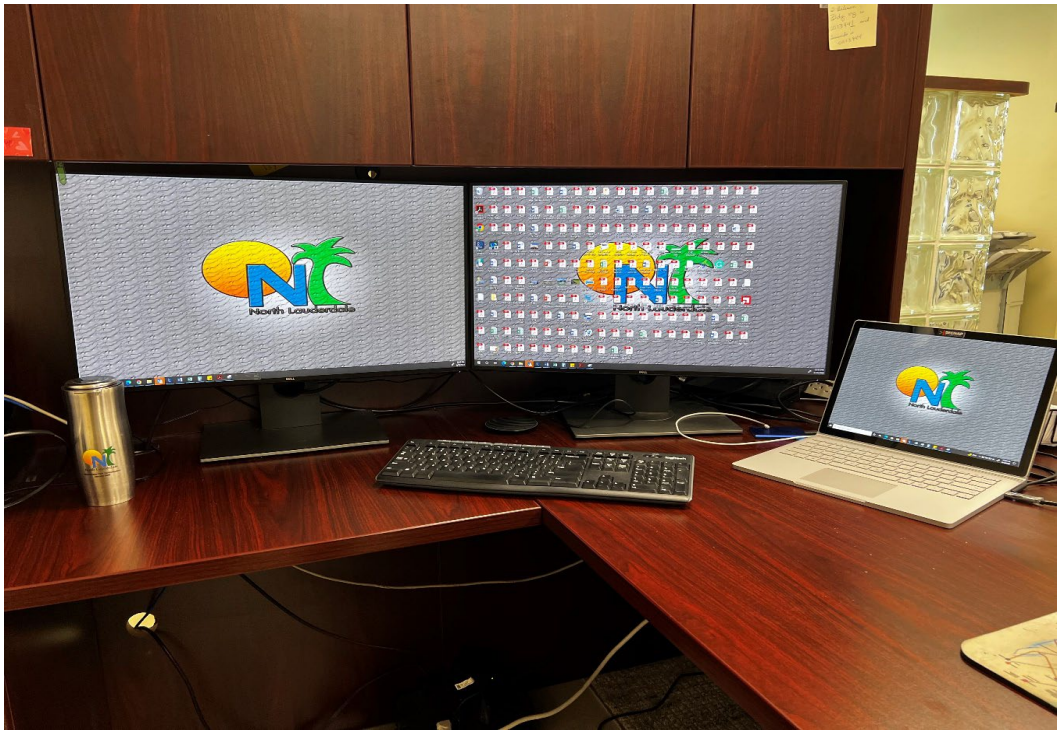
* Maintain the City's website and virtual private network remote processing to allow 24/7 access and use by residents and employees.
* Perform a minimum of 20 daily and eight full system back-ups.
* Respond to emergency requests for rectifying system failures within one hour.
* Convert a minimum of one form per year to online/fillable forms for website.

Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Goal	FY 2026 Goal
Percent of time the City's website and virtual private network remote processing is accessible.	99%	99%	99%	99%
Percent of time 20 daily and eight full system back-ups are performed.	100%	99%	100%	100%
Percent of time emergency tickets for rectifying system requests are responded to within one hour.	99%	99%	99%	99%
Number of forms converted to online/fillable forms.	3	4	6	6

City of North Lauderdale
Information Technology Fund

Budget Expenses

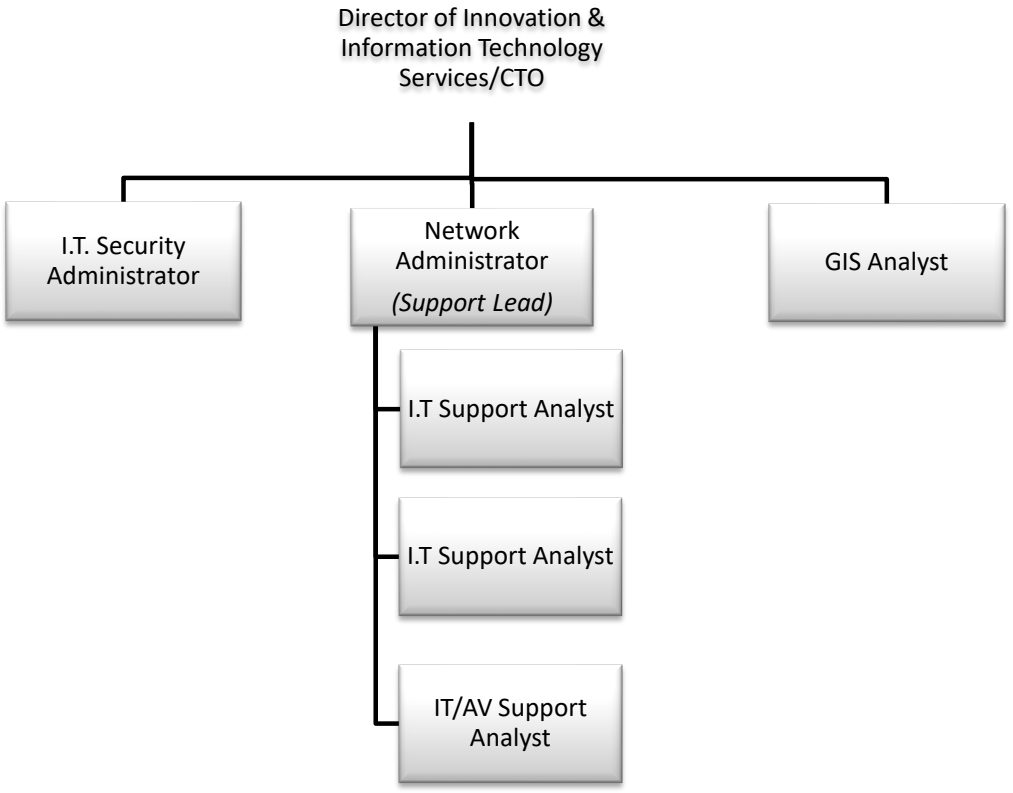
	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personal Services	$ 603,562	$ 761,684	$ 755,775	$ 932,686
Operating Expenditures	882,160	1,247,799	1,138,948	1,279,523
Capital Expenditures	8,640	-	235,000	1,300,000
Transfers & Contingency	-	-	60,000	60,000
Total	**$ 1,494,362**	**$ 2,009,483**	**$ 2,189,723**	**$ 3,572,209**



A sample desktop computer work station for City employees.

City of North Lauderdale
Personnel Summary
Information Technology Department

Personnel	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Budget
Director of Innovation & Information Technology Serv	1	1	1
System Administrator	1	-	-
Network Administrator	1	1	1
IT Support Analyst	1	2	2
GIS Analyst	1	1	1
IT/AV Support Analyst	-	-	1
IT Security Administrator	-	1	1
Total Information Technology	**5**	**6**	**7**



City of North Lauderdale
Schedule of Revenue and Expenses
Information Technology Internal Service Fund (Fund 530)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Charges for Services	$ 1,799,519	$ 1,854,450	$ 2,049,800	$ 2,592,740
Interest Earnings	115,900	147,434	39,923	55,347
Miscellaneous Revenue	14,247	-	-	
Use of Fund Balance or Net Position	-	-	100,000	924,122
Total Revenue	**$ 1,929,666**	**$ 2,001,884**	**$ 2,189,723**	**$ 3,572,209**
Expenses				
Personal Services				
Regular Salaries And Wages	$ 401,280	$ 527,363	$ 525,510	$ 657,528
Sick and Vacation Payout	39,275	23,506	-	-
Car Allowance	-	-	-	-
Overtime	8,510	11,814	11,000	11,000
Tuition Assistance	4,101	5,250	10,000	10,000
FICA Taxes	29,066	39,775	41,050	51,907
401 (A) Retirement	46,754	59,229	75,120	93,594
457 Deferred Compensation	3,501	4,636	5,750	6,250
Health/Dental Insurance	67,373	85,465	83,100	98,162
Disability Insurance	2,910	3,450	3,300	3,300
Life Insurance	792	1,196	945	945
Total Personal Services	$ 603,562	$ 761,684	$ 755,775	$ 932,686
Operating Expenses				
System Consulting	$ 51,115	$ 256,709	$ 110,000	$ 90,000
Travel And Per Diem	-	1,768	3,000	3,000
Communication Services	72,896	81,818	150,000	180,000
Communication-Internet	-	-	-	-
Vehicle Lease Payments	8,690	8,958	9,270	8,300
R&M-Computer Software	331,226	420,789	330,000	459,122
R&M-Server Maintenance	-	-	4,000	4,000
R&M-Munis Software Maint	166,979	175,854	230,000	230,000
R&M-Misc Other	1,585	3,153	6,000	6,000
Other Current Charges-Misc	265	5,578	4,000	4,000
General Office Supplies	5,392	925	5,000	5,000
Computer Software- Not Capital	62,225	41,633	65,000	65,000
Fuel-City Vehicles	2,303	2,491	4,000	3,700
Computer Hardware- Not Capital	83,107	160,334	80,000	80,000
Memberships/Professional Dues	200	300	3,500	3,500
Training And Seminars	5,995	3,114	25,000	25,000
Workers' Compensation	3,890	315	578	601
Vehicle Maintenance	600	800	800	1,800
Insurance	3,500	3,500	8,800	10,500
Depreciation	82,192	79,760	100,000	100,000
Total Operating Expenses	$ 882,160	$ 1,247,799	$ 1,138,948	$ 1,279,523

City of North Lauderdale
Schedule of Revenue and Expenses
Information Technology Internal Service Fund (Fund 530)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Capital Expenses				
Capital Outlay- Hardware	$ -	$ -	$ 160,000	$ 800,000
Capital Outlay- Software	8,640	-	75,000	500,000
Total Capital Expenses	$ 8,640	$ -	$ 235,000	$ 1,300,000
Transfers & Contingency				
Contingency	$ -	$ -	$ 60,000	$ 60,000
Total Transfers & Contingency	$ -	$ -	$ 60,000	$ 60,000
Total Expenses	**$ 1,494,362**	**$ 2,009,483**	**$ 2,189,723**	**$ 3,572,209**
Change in Net Position	**$ 435,304**	**$ (7,599)**	**$ (100,000)**	**$ (924,122)**
Net Position, Beginning	$ 2,994,552	$ 3,429,856	$ 3,422,257	$ 3,322,257
Net Position, Ending	**$ 3,429,856**	**$ 3,422,257**	**$ 3,322,257**	**$ 2,398,135**
Net Position				
Net Investment in Capital Assets	$ 749,920	$ 1,241,261	$ 1,241,261	$ 1,241,261
Unrestricted	2,679,936	2,180,996	2,080,996	1,156,874
Total Net Position	**$ 3,429,856**	**$ 3,422,257**	**$ 3,322,257**	**$ 2,398,135**

City of North Lauderdale

Schedule of Fees Assessed to Departments

Information Technology Internal Service Fund (Fund 530)

	Units of Service		IT Charge FY 2026
General Fund (001):			
City Commission (0101)	25	$	311,930
City Manager (0501)	3	$	37,430
City Clerk (1801)	4	$	49,910
Human Resources (0601)	6	$	74,860
Finance (0906)	16	$	199,630
Public Works			
Building Maintenance/Administration (3941)	23	$	286,970
Parks and Recreation			
Parks (7071)	20	$	249,540
Recreation (7072)	7	$	87,340
Aquatics (7074)	2	$	24,950
Community Development (3005)	30	$	374,310
Code (3020)	10	$	124,770
Total General Fund (001):	**146**	**$**	**1,821,640**
Street Maintenance Fund (111):	**2**	**$**	**24,950**
Fire/Rescue Fund (115):	**38**	**$**	**474,130**
Utilities Fund (401):			
Administration (3933)	5	$	72,390
Water Distribution/ Billing (3936)	13	$	162,200
Sewer Operations (3939)	3	$	37,430
Total Utilities Fund (401):	**21**	**$**	**272,020**
Total All Funds	**207**	**$**	**2,592,740**
Total Allocation		**$**	**2,592,740**

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Insurance Fund



City of North Lauderdale
Schedule of Revenue and Expenses
Insurance Internal Service Fund (Fund 550)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Revenue				
Interest Earnings	$ 170,640	$ 236,972	$ 75,000	$ 100,000
Insurance Proceeds-Not City Reimburse	18,971	3,414	-	-
Charges for Services-Workers Compensation	140,230	166,800	297,341	300,000
Charges for Services-General Insurance	533,700	545,350	1,138,000	1,300,780
Use of Fund Balance	-	-	327,659	579,756
Total Revenue	**$ 863,541**	**$ 952,536**	**$ 1,838,000**	**$ 2,280,536**
Expenses				
Operating Expenses				
Legal Srvs-Outside Counsel	$ -	$ 1,616	$ 4,000	$ 4,000
General Liability	191,842	260,024	271,000	329,039
Automotive Insurance	73,946	86,648	105,000	122,653
Property Insurance	305,701	699,678	765,000	1,040,315
Other Insurance	6,030	6,224	12,000	16,844
Workers Compensation Exp	300,031	444,917	450,000	514,685
SIR Liability	78,679	45,630	-	-
Other Claims	(700)	59,269	100,000	122,000
Accident Prevention	-	-	6,000	6,000
Total Operating Expenses	$ 955,529	$ 1,604,006	$ 1,713,000	$ 2,155,536
Transfers & Contingency				
Contingency	$ -	$ -	$ 125,000	$ 125,000
Total Transfers & Contingency	$ -	$ -	$ 125,000	$ 125,000
Total Expenses	**$ 955,529**	**$ 1,604,006**	**$ 1,838,000**	**$ 2,280,536**
Change in Net Position	**$ (91,988)**	**$ (651,470)**	**$ (327,659)**	**$ (579,756)**
Net Position, Beginning	$ 3,899,108	$ 3,807,120	$ 3,155,650	$ 2,827,991
Net Position, Ending	**$ 3,807,120**	**$ 3,155,650**	**$ 2,827,991**	**$ 2,248,235**
Net Position				
Unrestricted	$ 3,807,120	$ 3,155,650	$ 2,827,991	$ 2,248,235
Total Net Position	**$ 3,807,120**	**$ 3,155,650**	**$ 2,827,991**	**$ 2,248,235**

City of North Lauderdale
Schedule of Fees Assessed to Departments
Insurance Internal Service Fund (Fund 550)

	Workers' Comp	General Liability	Automobile	Property	Other Insurance	Total FY 2026
General Fund (001):						
City Commission *(0101)*	$ 3,577	$ -	$ -	$ -	$ -	$ 3,577
City Manager (0501)	540	-	-	-	-	540
Human Resources (0601)	351	-	-	-	-	351
Finance (0906)	1,009	-	-	-	-	1,009
City Clerk *(1801)*	167	-	-	-	-	167
Community Development *(3005)*	2,563	-	-	-	-	2,563
Code *(3020)*	9,536	-	-	-	-	9,536
Building Maintenance *(3941)*	11,121	-	-	-	-	11,121
Grounds Maintenance *(3944)*	20,163	-	-	-	-	20,163
Canal Maintenance *(3947)*	16,445	-	-	-	-	16,445
Parks *(7071)*	29,855	-	-	-	-	29,855
Recreation *(7072)*	30,022	-	-	-	-	30,022
Non-departmental *(9899)*	-	279,130	-	348,100	80,700	707,930
Total General Fund (001):	$ 125,349	$ 279,130	$ -	$ 348,100	$ 80,700	$ 833,279
Street Maintenance Fund (111):						
Street Maintenance *(3946)*	$ 12,769	$ -	$ -	$ 7,600	$ 2,900	$ 23,269
Total Street Maintenance Fund (111):	$ 12,769	$ -	$ -	$ 7,600	$ 2,900	$ 23,269
Fire/Rescue Fund (115):						
Administrative *(2001)*	$ 6,537	$ -	$ -	$ -	$ -	$ 6,537
Operating *(2025)*	125,521	-	-	-	-	125,521
Non-departmental *(9999)*	-	-	-	227,000	21,600	248,600
Total Fire/Rescue Fund (115):	$ 132,058	$ -	$ -	$ 227,000	$ 21,600	$ 380,658
Solid Waste Fund (165):						
Street Maintenance *(3946)*	$ 768	$ -	$ -	$ -	$ -	$ 768
Total Solid Waste Fund (165):	$ 768	$ -	$ -	$ -	$ -	$ 768
Utilities Fund (401):						
Administration *(3933)*	$ 4,060	$ -	$ -	$ -	$ -	$ 4,060
Water Distribution *(3936)*	10,359	-	-	-	-	10,359
Sewer Operations *(3939)*	2,513	-	-	-	-	2,513
Non-departmental (*3999)*	-	-	-	158,900	33,100	192,000
Total Utilities Fund (401):	$ 16,932	$ -	$ -	$ 158,900	$ 33,100	$ 208,932
Stormwater Management Fund (411):	$ 11,523	$ -	$ -	$ 7,600	$ 2,900	$ 22,023
Vehicle Maintenance Fund (501):	$ -	$ -	$ 120,750	$ -	$ -	$ 120,750
Information Technology Fund (530):	$ 601	$ -	$ -	$ 7,600	$ 2,900	$ 11,101
Total	**$ 300,000**	**$ 279,130**	**$ 120,750**	**$ 756,800**	**$ 144,100**	**$ 1,600,780**

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Capital Improvement Program



Capital Improvement Program

Description

The Capital Improvement Program (CIP) is a five-year plan of the proposed Citywide capital improvement projects. Capital assets are defined by the City as assets with an initial, individual cost of more than $25,000 and an estimated useful life in excess of one year. The CIP is used to support capital items for all City funds and is listed here as its own document separate from the annual City's operating budget. The CIP is adopted by ordinance along with the adoption of the annual operating budget.

Each CIP project conforms to the City's strategic plan:

- Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility
- Expand Citizen Communications and Resident Focus
- Enhance safety through the provision of Police and Fire/Rescue Services
- Contribute to Neighborhood Improvement /Community Image / Quality of Life

Since CIP projects impact the annual operating budget, the two must be created in unison. A detailed list of planned projects for the 5-Year period of FY 2026 – FY 2030 is included in this section. In addition, the estimated operating impact of the projects are listed on each individual project page.

Impact of Capital Budgets

As part of the annual budget process, each department reviews and submits requests for its capital needs. These requests could be anywhere from the purchase of recurring or non-recurring assets/equipment to the complete rebuild/new installation of a piece of infrastructure (e.g., sewer lift station). In addition to the acquisition cost, Administration must consider the asset's future operating costs (e.g., additional staffing, annual maintenance, etc.).

Administration utilizes a comprehensive five-year Capital Improvement Program to project future capital projects and improvements. This analysis is prepared to identify our future capital needs; to ensure that there is no "gap" in providing City services; and to ensure that adequate funding is available.

A large part of our capital analysis includes determining how to provide funding for the capital projects. Such funding options are dependent on the nature, cost, asset's expected useful life and the current interest rate environment. All funding alternatives have various impacts on the City's operational budget and each one must be carefully analyzed to ensure the viability of future services.

Strategic Planning

As part of the City's strategic planning workshops, various capital projects and programs are identified and prioritized by Commission consensus. Once that process is complete, the Administration may recommend various funding alternatives for the Commission's consideration.

In order to avoid straining the City's resources, the Administration utilizes a replacement schedule that provides for the planned and periodic replacement of computers, vehicles and infrastructure items. The Capital Improvement Program allocates similar dollar amounts each year for vehicle and equipment replacement to provide a smoothing effect on cash flow.

Cash vs. Debt Philosophy

The City's philosophy on funding capital expenditures is based on two alternatives: 1.) Save and purchase with cash or 2) Finance through the issuance of debt. By establishing a purchasing schedule for both new and replacement acquisitions, the City is able to effectively forecast its future revenue needs by maintaining a cash reserve that is a conservative percentage of its total debt.

Capital Improvement Program

Large capital expenditures, such as fire trucks or buildings, are usually financed through some type of debt issuance that will be repaid over a number of years. Financing the cost of the item over several years allows for a "smoothing" of the cost to those actually receiving the benefit. For example, a building with a significant cost may provide a benefit to the community for 30-40 years, thereby making it possible for future recipients to bear the cost of the debt.

Only the projects listed in the current fiscal year are formally adopted as part of the budget and funded 100%. Future year's projects are listed to demonstrate the plan for pending needs, however annually during the budget process these projects will be reconsidered and possibly reprioritized.

City of North Lauderdale

Capital Improvement Program Schedule of Revenue and Expenditures/Expenses

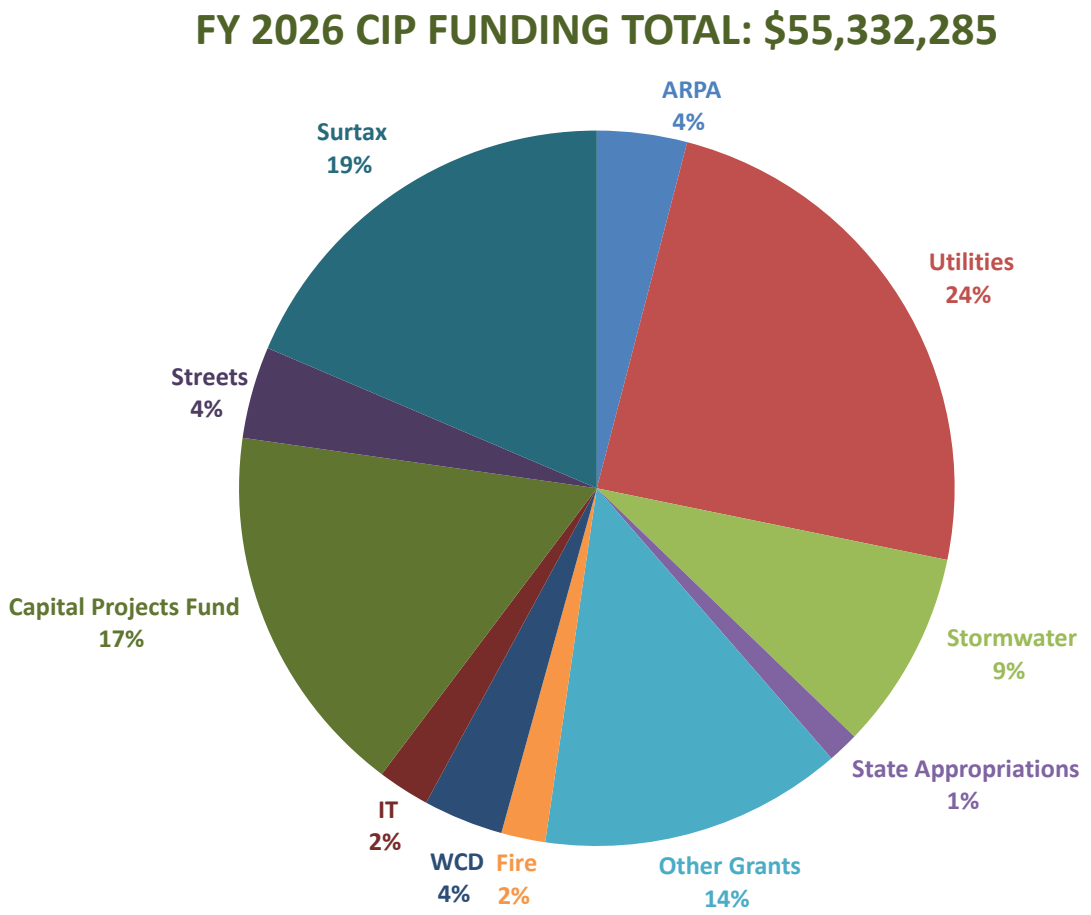
	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	Five Year Total
Revenue						
General Fund 001	$ -	$ 8,213,000	$ 4,375,000	$ 905,000	$ 470,000	$ 13,963,000
ARPA General Fund 005	2,250,000	-	-	-	-	2,250,000
Street Maintenance Fund 111	2,300,000	-	-	-	-	2,300,000
Transportation Surtax Fund 113	10,286,457	-	-	-		10,286,457
Fire Rescue Fund 115	1,105,000	1,392,155	1,150,000	100,000	-	3,747,155
Water Control District Fund 131	2,000,000	225,000	-	-	-	2,225,000
Capital Projects Fund 311	9,400,000	150,000	-	-	550,000	10,100,000
Water/Wastewater Utilities Fund 401	13,360,000	2,820,000	70,000,000	-	-	86,180,000
Stormwater Utility Fund 411	4,979,138	6,473,000	900,000	900,000	900,000	14,152,138
Information Technology Fund 530	1,300,000	340,000	1,000,000	-	-	2,640,000
State Appropriations Grant	778,690	-	-	-	-	778,690
Federal Appropriations Grant	-	-	-	-	-	-
Resilient Florida Grant	4,000,000	4,393,000	-	-	-	8,393,000
Rebuild Florida Grant	3,285,000	-	-	-	-	3,285,000
State Revolving Fund	-	-	-	-	-	-
Other Grant	288,000	3,500,000	-	-	-	3,788,000
Total Revenue	**$ 55,332,285**	**$ 27,506,155**	**$ 77,425,000**	**$ 1,905,000**	**$ 1,920,000**	**$ 164,088,440**
Expenditures/Expenses						
Project						
Parks and Recreation Bus Replacement	$ -	$ 165,000	$ -	$ -	$ 170,000	$ 335,000
Silver Lakes Park Recreation Amenities	-	-	400,000	-	-	400,000
District D Park	600,000	-	-	-	-	600,000
Pool Water Slide	180,000	-	-	-	-	180,000
Landings Park Renovations	230,000	2,770,000	-	-	-	3,000,000
ADA Compliance	100,000	700,000	1,000,000	555,000	500,000	2,855,000
Fusco Park Enhancements	288,000	-	-	-	-	288,000
Teen Center Upgrades	-	50,000	-	-	-	50,000
Braeburn Park Improvements	-	1,615,000	275,000	50,000	50,000	1,990,000
Safety Fencing at Hamptons Pines Park	-	45,000	350,000	-	-	395,000
Highland Park Restroom	565,000	-	-	-	-	565,000
Hampton Pines Park Improvements LWCF Project	-	3,000,000	-	-	-	3,000,000
Relocate 9/11 Memorial to Carl Fusco Park	-	-	200,000	-	-	200,000
Parks System and Site Master Plan	-	-	250,000	-	-	250,000
15 Passenger Van	-	68,000	-	-	-	68,000
Park Security Cameras	-	300,000	300,000	300,000	300,000	1,200,000
Pompano Park Basketball Rebuild	150,000	-	-	-	-	150,000
TOT Park Playground	500,000	-	1,500,000	-	-	2,000,000
District D Silver Lakes Community Center	5,000,000	-	-	-	-	5,000,000
Operations Center	-	1,000,000	-	-	-	1,000,000
City Hall Generator Replacement	525,000	-	-	-	-	525,000
City Hall ADA Bathrooms	300,000	-	-	-	-	300,000
Combination Backhoe	-	150,000	-	-	-	150,000
Rock Island Road Improvements	2,446,365	-	-	-	-	2,446,365
Boulevard of Champions Improvements	4,100,000	-	-	-	-	4,100,000
SW 81ST Avenue Improvements	4,600,000	-	-	-	-	4,600,000
Silver Lakes Drainage Improvement	6,419,230	-	-	-	-	6,419,230
PPE SCBA Decon washer extractor	45,000	-	-	-	-	45,000
Entry Gate/Security Fence at Fire Station 44	65,000	-	-	-	-	65,000
Fire SCBA Cascade System	45,000	-	-	-	-	45,000
Fire Station 44 Generator	525,000	-	-	-	-	525,000
Cover Bay for Fire Apparatus at the Fire Training Facility	75,000	-	-	-	-	75,000
Fire Self-Contained Breathing Apparatus (SCBA)	350,000	625,473	-	-	-	975,473
Fire Propane Gas Training Field	-	205,000	-	-	-	205,000
Fire Hydraulic Rescue Tools	-	150,000	-	-	-	150,000
New Fire Apparatus Quint Ladder Truck	1,300,000	236,682	-	-	-	1,536,682
Parking Lot Extension Project 2027	-	175,000	-	-	-	175,000
New Rescue Apparatus	-	-	550,000	-	-	550,000
Fire Lifepacks	-	-	400,000	-	-	400,000
Structure Firefighting Turnout gear Phase 1	-	-	100,000	-	-	100,000
Paint project for both 34 and 44 Fire Stations (exterior)	-	-	100,000	-	-	100,000
Structure Firefighting Turnout gear Phase 2	-	-	-	100,000	-	100,000
Fire Engine * A	950,000	-	-	-	-	950,000
Mobile Workforce	-	120,000	-	-	-	120,000
Information Technology Data Center Relocation	450,000	-	-	-	-	450,000

City of North Lauderdale

Capital Improvement Program Schedule of Revenue and Expenditures/Expenses

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	Five Year Total
VoIP Phone System Refresh	350,000	-	-	-	-	350,000
I.T. Support of Enterprise Document Digitization Initiative	500,000	220,000	-	-	-	720,000
Broadband Infrastructure	-	-	1,000,000	-	-	1,000,000
Solar Initiative	-	-	100,000	-	-	100,000
Rock Island Road Wall	1,500,000	-	-	-	-	1,500,000
Water Treatment Plant Renewal and Replacement	4,000,000	-	-	-	-	4,000,000
Water Treatment Plant Improvement	-	-	70,000,000	-	-	70,000,000
Suction Lift Stations conversions	1,600,000	-	-	-	-	1,600,000
Lift Station Piping and Valve Replacement	1,000,000	1,000,000	-	-	-	2,000,000
Can Lift Stations 3 and 6 Conversions	3,130,000	-	-	-	-	3,130,000
Fire hydrants, piping and valve replacement	3,400,000	-	-	-	-	3,400,000
Utilities Field operations Center	-	1,370,000	-	-	-	1,370,000
Camera Inspection Vehicle	-	450,000	-	-	-	450,000
Sewer Utility Vehicle	80,000	-	-	-	-	80,000
Water Utility Vehicle	80,000	-	-	-	-	80,000
Purchase of mini valve exerciser and accessories	70,000	-	-	-	-	70,000
C-14 Pump Station	6,285,000	-	-	-	-	6,285,000
Stormwater Utility Backflow Prevention Project	528,690	-	-	-	-	528,690
Culvert Replacement *A	-	900,000	900,000	900,000	900,000	3,600,000
Replacement Backhoe	-	180,000	-	-	-	180,000
Tam O'Shanter Paving and Drainage Improvements	1,000,000	9,786,000	-	-	-	10,786,000
Lighted Fountain/Aerator	-	50,000	-	-	-	50,000
Canal Bank Restoration *A	2,000,000	2,000,000	-	-	-	4,000,000
Harvester	-	175,000	-	-	-	175,000
Total Expenditures/Expenses	**$ 55,332,285**	**$ 27,506,155**	**$ 77,425,000**	**$ 1,905,000**	**$ 1,920,000**	**$ 164,088,440**

* A - Symbolizes a Project Receiving ARPA Direct or Indirect Funding



CAPITAL IMPROVEMENT PROGRAM

Parks and Recreation Bus Replacement



Parks and Recreation utilizes activity buses to transport various participants in City programs, including seniors, children, and the public during special events. The current fleet of buses is aging. Two buses are scheduled to be replaced in the five-year Capital Improvement Program.

Fund	General Fund 001
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	165,000	-	-	170,000	335,000
Total	**$ -**	**$ 165,000**	**$ -**	**$ -**	**$ 170,000**	**$ 335,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint.	$ -	$ -	$ (3,500)	$ (2,000)	$ (2,000)	$ (7,500)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Silver Lakes Park Recreation Amenities



The renovation will include an upgrade to all outdoor amenities, including changing six tennis courts to three tennis courts and adding six pickle ball courts, repurposing the racquetball court to a hard surface soccer field, resurfacing the track, and upgrading fencing for security. This project was previously budgeted in FY2023, therefore there is fund balance available within the Capital Projects Fund for the initial General Fund match. Future recreational grants will be applied for to cover a portion of construction.

Fund	General Fund 001
Funding Source(s)	General Fund $400,000 (Grants to be Applied For)

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	400,000	-	-	400,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 400,000**	**$ -**	**$ -**	**$ 400,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Increased Maint.	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

District D Park



Work toward developing a City pocket park in District D. This project will explore land acquisition, boundary and topography survey, soil testing, agreements, contractural services, demolition, and fencing the property. Will also consist of design plans for redevelopment to include an open space area and public park. Amenities may include a playground, open space, shade structure, landscaping and walking trail. The third phase identifies the construction of a facility on the property or renovating existing facility in District D including drainage, parking, ADA compliance and programming areas identified by the community.

This project was previously budgeted in FY2023, therefore there is fund balance available within the Capital Projects Fund for the initial General Fund match. Future recreational grants will be applied for to cover a portion of construction.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Construction	295,000	-	-	-	-	295,000
Other	230,000	-	-	-	-	230,000
Total	**$ 600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 600,000**

Estimated Additional Operating Costs Associated with this Project

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Increased Maint.	$ 15,000	$ 18,000	$ 22,000	$ 24,000	$ 26,000	$ 105,000
	-	5,000	5,500	6,200	7,000	23,700
	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Pool Water Slide



The project consists of purchasing and installing a new water slide inside the swimming pool at the Aquatic Center. The previous slide was approximately fifteen (15) years old and had cracks. Therefore, it was removed and a new slide was ordered. This project would complete the purchase and installation of the project that was previously initiated.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	180,000	-	-	-	-	180,000
Other	-	-	-	-	-	-
Total	**$ 180,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 180,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Increased Maint.	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Landings Park Renovations



This project is the result of a community survey that identified the highest priority is to install a new 8' walking trail around the entire park to promote health and wellness while embracing the water feature of the park. Also, improving the restroom building with a pavilion, and adding a playground and outdoor fitness zone. Finally, converting some tennis courts into pickleball and basketball, along with shade structures was identified.

$75k for the design of this project was previously budgeted in FY2023, therefore there is fund balance available in addition to a FY 2025 transfer in from the General Fund. Future recreational grants will be applied for to cover a portion of construction.

Fund	Capital Projects Fund 311
Funding Source(s)	Capital Projects $70,800; General Fund $150,000 (Grants to be Applied For)

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 230,000	$ -	$ -	$ -	$ -	$ 230,000
Construction	-	2,695,000	-	-	-	2,695,000
Other	-	75,000	-	-	-	75,000
Total	**$ 230,000**	**$ 2,770,000**	**$ -**	**$ -**	**$ -**	**$ 3,000,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Increased Maint.	$ -	$ -	$ 22,000	$ 26,000	$ 30,000	$ 78,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

ADA Compliance



The City completed an Americans with Disabilities Act (ADA) compliance assessment citywide that identified ADA projects in most parks, including trails, restrooms, building entrances, ramps, etc. This request is to address ADA improvements needed over the next five years.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 100,000	$ 70,000	$ 100,000	$ 55,000	$ -	$ 325,000
Construction	-	630,000	900,000	500,000	500,000	2,530,000
Other	-	-	-	-	-	-
Total	**$ 100,000**	**$ 700,000**	**$ 1,000,000**	**$ 555,000**	**$ 500,000**	**$ 2,855,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
TBD	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fusco Park Enhancements



This project will repurpose the north end of Fusco Park (formerly a community garden) into a passive art garden featuring public art, a connective loop, walking trail, courtyard, shade structure, fencing, park signage, benches, recognition plaque and native vegetation.

Project was designed in prior year. Construction will only commence if grant funding is received.

Fund	Capital Projects Fund 311
Funding Source(s)	Community Redevelopment Block Grant (CDBG) Applied For

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	288,000	-	-	-	-	288,000
Other	-	-	-	-	-	-
Total	**$ 288,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 288,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Maint Costs - Personnel	$ -	$ 5,000	$ 5,500	$ 6,000	$ 6,500	$ 23,000
Materials	-	1,000	1,000	1,000	1,000	4,000
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Teen Center Upgrades



This project consists of adding two security doors to increase safety for the children and staff. The project also includes installing divide partitions in the back half of the facility. This project allows the room to be divided based on the needs of the program.

Fund	General Fund 001
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	50,000	-	-	-	50,000
Total	**$ -**	**$ 50,000**		**$ -**	**$ -**	**$ 50,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Braeburn Park Improvements



This project consists of adding a new parking area, replacing the fencing, and creating an innovative park entrance. Also, adding a new ADA accessible restroom, walking trail with a connective loop, shade structures, playground/splash pad, outdoor fitness zone, surfacing and new park signage and landscaping.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund and Apply for Recreational Trails Program (RTP) Grant

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ 140,000	$ -	$ -	$ -	$ 140,000
Construction	-	1,475,000	275,000	-	-	1,750,000
Other	-	-	-	50,000	50,000	100,000
Total	**$ -**	**$ 1,615,000**	**$ 275,000**	**$ 50,000**	**$ 50,000**	**$ 1,990,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Maintenance	$ -	$ 15,000	$ 18,000	$ 22,000	$ 24,000	$ 79,000
Utilities	-	10,000	15,000	19,000	21,000	65,000
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Safety Fencing at Hamptons Pines Park



The project consists of adding PVC style fencing along the canal waterways at Hampton Pines Park. The fence will provide safety from the waterway along the south and north sides of the park for approximately 2700'. The fence would match the current fencing that surrounds existing areas of the lake.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	45,000	350,000	-	-	395,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ 45,000**	**$ 350,000**	**$ -**	**$ -**	**$ 395,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Highland Park Restroom



This project is to demolish the existing restroom, which is more than 50 years old, and add a new ADA compliant restroom facility. The project includes permitting, demolition, ADA compliance, drainage, masonry work and landscaping.

Fund	Capital Project Fund 311
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 55,000	$ -	$ -	$ -	$ -	$ 55,000
Construction	475,000	-	-	-	-	475,000
Other	35,000	-	-	-	-	35,000
Total	**$ 565,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 565,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Hampton Pines Park Improvements LWCF Project



This project will renovate the multi-purpose park trails; add fitness stations and lighting; improve fishing piers areas; renovate existing picnic shelter and construct new picnic shelter; expand the restroom with ADA accessibility; resurface the parking lot with additional lighting and two new parking spaces; install a water observation bridge linking main park to linear park; renovate camping areas with turf, and related work.

A Land and Water Conservation Funds (LWCF) grant will be applied for to provide matching funding. Project will only commence if grant is awarded.

Fund	Capital Projects Fund 311
Funding Source(s)	Application for LWCF $1.5 Million with General Fund Match $1.5 Million

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
Construction	-	2,960,000	-	-	-	2,960,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ 3,000,000**	**$ -**	**$ -**	**$ -**	**$ 3,000,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Maintenance	$ -	$ -	$ 25,000	$ 27,500	$ 27,500	$ 80,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Relocate 9/11 Memorial to Carl Fusco Park



This project will relocate or reconstruct the 9/11 Memorial from City Hall to Carl Fusco Park at the corner of Kimberly Boulevard and Rock Island Road.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund

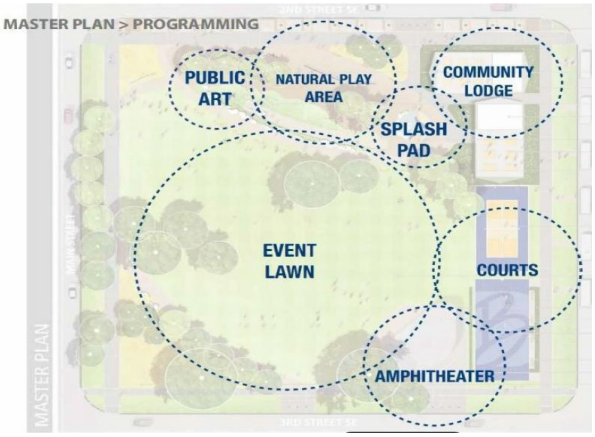
Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ 25,000	$ -	$ -	$ 25,000
Construction	-	-	150,000	-	-	150,000
Other	-	-	25,000	-	-	25,000
Total	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ 200,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Parks System and Site Master Plan



Complete Park System Master Plan and Park Site Master Plan. The Park System Master Plan will assist the City with a long-term plan from 5 to 15 years of mapping out the best uses for City parks. The plan will seek citywide public input to evaluate park site options for future repurposing to help ensure the parks accommodate diverse programs, amenities and services. This plan will become the blueprint for guiding the parks system during the next decade. Park site master plans provide more specific details and options of redesigning parks that will enable the most desired uses during the next 1 to 5 years.

Fund	General Fund 001
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	-	250,000	-	-	250,000
Total	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ 250,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

15 Passenger Van



This project is to purchase a new 15 Passenger Van that can be used for transportation of smaller particpants that would not require a large bus. Recreation transports, youth, teens, seniors and various interest groups throughout the year. Utilizing a 15 Passenger Van for transporation is much more efficient and suitable for these types of trips.

Fund	General Fund 001
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	68,000	-	-	-	68,000
Total	**$ -**	**$ 68,000**	**$ -**	**$ -**	**$ -**	**$ 68,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Park Security Cameras



Phase one: Install Security Cameras throughout appropriate areas of park at Hampton Pines Park. Future parks will include City Hall Complex, including teen center, aquatics center and athletic fields. Add parks each year inlcuding Highland Park, Landings Park, Bicentennial Park, Broadview Park, Pompano Park, Jaycee Park, TOT Park and Champions Hall.

Fund	General Fund 001
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 200,000
Construction	-	250,000	250,000	250,000	250,000	1,000,000
Other	-		-	-	-	-
Total	**$ -**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,200,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ 1,500	$ 2,500	$ 3,000	$ 35,000	$ 42,000
	-	500	1,000	2,500	2,500	6,500
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Pompano Park Basketball Rebuild



This project is to rebuild the two basketball courts that are more than 25 years and outlived their useful life for safe play. This includes demolishing the existing asphalt, proper grading, installing appropriate sub-surface material, and new asphalt and fiberglass membrane. This project also includes new striping and four (4) basketball goals.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	150,000	-	-	-	-	150,000
Other	-	-	-	-	-	-
Total	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

TOT Park Playground



This project is to replace the outdated playground with a new playground and surfacing for school-aged children. The project also includes the installation of a new restroom facility for the first phase. The second phase will consist of developing the linear park with a 5' to 8' trail from Southgate Boulevard to McNab Road. Once the trail is completed, the next phase will include a bridge over the canal to access the linear park from TOT Park. This will connect several parks by this trail including TOT Park, Landings Park, McNab Linear Park and Hampton Pines Park. The final phase will include installing a fishing pier at TOT Park.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	500,000		1,500,000		-	2,000,000
Other	-	-	-	-	-	-
Total	**$ 500,000**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ 2,000,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Supplies	$ -	$ -	$ -	$ -	$ -	$ -
Manhours	-	-	4,000	9,500	12,850	26,350
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

District D Silver Lakes Community Center



This project involves the construction of a new community center for the Silver Lakes neighborhood. The center will serve as a welcoming space where residents can build and strengthen positive relationships with one another. Both the City and the Center will be actively involved in a variety of activities and initiatives, including public outreach, community engagement, and developing partnerships with local organizations.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund - State Appropriations ($250,000)

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -			$ -	$ -	$ -
Construction	5,000,000			-	-	5,000,000
Other	-			-	-	-
Total	**$ 5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000,000**

Estimated Additional Operating Costs Associated with this Project

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Increased Maint.	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	-	-	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

Operations Center



This project is for the construction of an operations center. The current structure needs to be demolished. It contains offices, lunchrooms, bathrooms and storage. The new building would serve the Parks and Recreation Department.

The land was originally going to be used to construct an operations center for Public Works/Utilities utilizing American Rescue Plan Act (ARPA) funding. However, it was determined that the space was not large enough to accommodate that department, therefore the plan is to now utilize it for Parks. Since ARPA funds may not be used for general/recreational operations, future General Funds will be budgeted for the project.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
Construction	-	800,000	-	-	-	800,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Replacement/No Add'l Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

City Hall Generator Replacement



Replace the aging and undersized existing emergency backup generator at City Hall. The new generator will have a higher load capacity and be able to operate under City Hall's full load, including elevators, air conditioners, lights, computers, etc.

The generator replacement was originally included within the scope of the expansion and renovation of City Hall. Since that project was discontinued by Commission, the monies that were transferred from the General Fund to the Capital Projects Fund that are available in fund balance will be utilized for this project.

Fund	Capital Projects Fund 311
Funding Source(s)	Capital Projects Fund Balance

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	525,000	-	-	-	-	525,000
Total	**$ 525,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 525,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Replacement/No Add'l Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

City Hall ADA Bathrooms



Upgrade the first and second floors' bathrooms at City Hall to meet the accessibility standards outlined in the Americans with Disabilities Act (ADA).

Fund	Capital Projects Fund 311
Funding Source(s)	Capital Projects Fund Balance

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	300,000	-	-	-	-	300,000
Other	-	-	-	-	-	-
Total	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Replacement/No Add'l Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Combination Backhoe



Purchase of a new Combination Backhoe to replace a City-owned, 10 year old backhoe. The current backhoe is continuously mounting costly repairs no longer under warranty. A new backhoe will continue to be the main piece of heavy equipment in PW's fleet, and the most reliable heavy equipment.

Fund	Streets Fund 111
Funding Source(s)	Streets Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	150,000	-	-	-	150,000
Total	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maintenance	$ -	$ -		$ (500)	$ (500)	$ (1,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Rock Island Road Improvements



This project will include the milling, resurfacing and restriping of Rock Island Road from McNab Road to Southgate Boulevard. The restriping will establish bike lanes adjacent to the travel lanes on both sides.

The County's Surtax plan has funding designated in 2027 for this project. In order to initiate construction immediately, the City will fund the project and staff will work with the County to request future reimbursement for this project, if allowed.

Fund	Streets Fund 111 & Surtax Fund 113
Funding Source(s)	Streets Fund ($800K) with Future Request for Surtax Reimbursement ($1,646M)

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	2,196,365	-	-	-	-	2,196,365
Other	250,000	-	-	-	-	250,000
Total	**$ 2,446,365**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,446,365**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Boulevard of Champions Improvements



This project will be for milling, resurfacing and restriping of Boulevard of Champions (BOC). The restriping will include lane reduction from four lanes to two lanes, that will include the addition of bike lanes.

The eastern portion of BOC from SW 64th Terrace to Seaview will be funded by Surtax, design was funded in a prior year. The remaining portion will be City funded within the Streets Fund.

Fund	Streets Fund 111; Surtax Fund 113
Funding Source(s)	Surtax Funding (NLAU-008) $2,600,000; Streets Fund $1,500,000

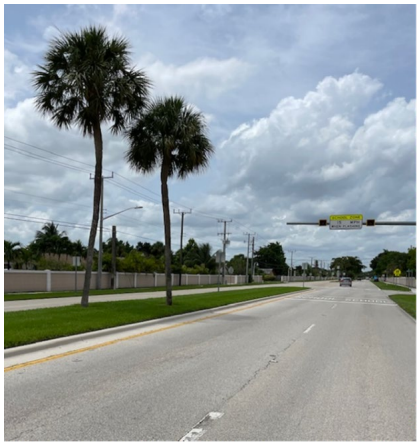
Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Construction	3,800,000	-	-	-	-	3,800,000
Other	-	-	-	-	-	-
Total	**$ 4,100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,100,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

SW 81ST Avenue Improvements



This project will be for intersection improvements and implementation of a multi use path along SW 81st Avenue from Southgate Boulevard to McNab Road.

Fund	Surtax Fund 113
Funding Source(s)	Surtax Funding (NLAU-007.2)

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	4,600,000	-	-	-	-	4,600,000
Other	-	-	-	-	-	-
Total	**$ 4,600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,600,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Silver Lakes Drainage Improvement



During intense rain events, the Silver Lakes area experiences extensive flooding leaving the roadways under water. Drainage pipes are needed to enhance the drainage system between SW 78th Avenue and SW 80th Avenue and SW 10th Court. The project will also provide beautification to the median with landscaping and irrigation.

Fund	Transportation Surtax Fund 113; Stormwater Fund 411
Funding Source(s)	Broward County Surtax (00008) $1,440,092; Stormwater $3,979,138; General Fund $1M Transfer

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	5,769,230	-	-	-	-	5,769,230
Other	650,000	-	-	-	-	650,000
Total	**$ 6,419,230**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,419,230**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

PPE SCBA Decon Washer Extractor



Currently, the department lacks an automated washing system for PPE items like helmets, boots, gloves, and SCBA. Firefighters manually clean these items using a gross decontamination procedure, which is inefficient and ineffective. While structural turnout gear is sent to a third-party certified cleaning company, helmets, boots, gloves, and SCBAs are not cleaned. Regular cleaning of PPE and SCBA is necessary to reduce exposure to harmful materials. Recent studies have highlighted the risks firefighters face due to exposure to combustion products, diesel exhaust, asbestos, and chemicals like flame retardants and firefighting foams. The International Agency for Research on Cancer for the World Health Organization classifies occupational exposure to firefighting as a Group 1 carcinogen based on sufficient evidence of cancer in humans.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire Rescue Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
Construction	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Loose Equipment	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Entry Gate/Security Fence at Fire Station 44



Currently, at Fire Station 44, there is no security fencing protecting the front entrance of the station from unauthorized personnel. The NL City Parks and Recreations Department has invited the Fire Department to join in with their active security fence project which will install security fencing along the entire front side of Hampton Pines park and now extending and encompassing the front of Fire Station 44. This will be funded through Parks and Recreation Budget and estimated to be completed in August 2026. The Fire Department will incur the costs to install a gate access system with a call box that will tie into the security fencing. This will cost approximately 65K.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire Rescue Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
Construction	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	**$ 65,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Loose Equipment	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Cascade Compressor Breathing Air System



In accordance with NFPA 1989, The Cascade Compressor Breathing Air System provides safe supply of breathing air for emergency services personnel who use atmosphere-supplying respirators that provide life support during emergency operations such as fire fighting operations where respiratory hazards can or do exist. The existing system is greater than 10 years old and is in need of being upgraded to meet the demands of increase usage from wear and tear.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire Rescue Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	45,000	-	-	-	-	45,000
Total	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Other	$ -	$ 400	$ 400	$ 400	$ 400	$ 1,600
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Station 44 Generator



Through the Hazard Mitigation Grant Program (HMG9), a new generator for fire station 44 has been submitted to replace the existing older model currently in place. This funding of 125K should be supported in FY2026. With the 25% match, the city will fund $31,250.00 of the 125K total.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire Rescue Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	525,000	-	-	-	-	525,000
Total	**$ 525,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 525,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Cover Bay for Fire Apparatus at the Fire Training Facility



In accordance with the Insurance Service Organization (ISO) Fire Apparatus shall be housed to provide protection from inclement weather. This would require an enclosed canopy structure to be erected at the fire training facility to house the required Fire Engine Apparatus.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire Rescue Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	75,000	-	-	-	-	75,000
Other	-	-	-	-	-	-
Total	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Self-Contained Breathing Apparatus (SCBA)



NFPA 1981 requires SCBA equipment to be replaced when it reaches 10 years of in-service time. The current SCBA equipment will reach its 10-year shelf life in 2025. Funding for this equipment will be through a 2025 regional grant (AFG) application with several cities within Broward County. The current SCBA equipment was funded through this regional (AFG) grant application in 2015. The cost for each SCBA unit is approximately $9,300 with addition of air bottles estimated at $1500. The total grant if awarded will be $975,473.0 with a 10% total share cost of $97,547.0 If the AFG grant is not approved then the cost will be split over two budget cycles 2026 ($350,000.0) and 2027 ($625,473.0) through the Fire Rescue budget.

Fund	Fire/Rescue Fund 115
Funding Source(s)	2025 Regional Assistance to Firefighters grant (AFG) or 2026 Fire Rescue fund. 10% Matching Grant of $97,547.

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	350,000	625,473	-	-	-	975,473
Total	**$ 350,000**	**$ 625,473**	**$ -**	**$ -**	**$ -**	**$ 975,473**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Replacement-No Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Propane Gas Training Field



In accordance with FL Statute 69A-37.060 Certification as an Approved Firefighter Recruit Training Facility as well as NFPA 1402, a propane gas field must be established to provide training for recruit firefighters as well as fire personnel from North Lauderdale and surrounding jurisdictions. The purpose of this project is to train fire personnel in tactics to mitigate gas and propane fueled fires that occur in the city and surrounding jurisdictions. Funding will be through city Fire Rescue Fund with applications to State Appropriations and Assistance to Firefighter Grants (AFG). The cost is estimated to be $225K.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire/Rescue Fund; Potential Future Grant Funding

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
Construction	-	180,000	-	-	-	180,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ 205,000**	**$ -**	**$ -**	**$ -**	**$ 205,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Utilities	$ -	$ -	$ 500	$ 500	$ 500	$ 1,500
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Hydraulic Rescue Tools



NFPA 1936 and 37 recommend the replacement of hydraulic rescue tools that have had an in service time of 10 years and/or two NFPA cycles. The current three systems that are on the fire engine apparatus were purchased in 2017.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire/Rescue Fund and/or Assistance to Firefighters Grant (AFG)

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	150,000	-	-	-	150,000
Total	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Replacement-No Add'l Impact	$ -	$ -	$ 2,500	$ 2,500	$ 2,500	$ 7,500
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

New Fire Apparatus Quint Ladder Truck



A New Fire Apparatus Quint Ladder Truck is needed to replace the existing 2012 Quint. In accordance with NFPA 1901, Fire Apparatus have a 15 year life cycle where that unit is required to be taken out of the front line response status and placed into a reserve status. A New Fire Apparatus Quint Ladder Truck requires approximately 41 months to build which would put the timing of the delivery to coincide with the 15th year that the 2012 Quint is positioned as a front line response unit.

Fund	Fire/Rescue Fund 115
Funding Source(s)	ARPA funding $1.3 million with the remaing balance of $236,682 from the Fire Rescue budget 2027

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	1,300,000	236,682	-	-	-	1,536,682
Total	**$ 1,300,000**	**$ 236,682**	**$ -**	**$ -**	**$ -**	**$ 1,536,682**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint.	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Parking Lot Extension Project 2027



The parking at Fire Station 34 has become very limited with the additional administrative staffing additions. This would require a section of the landscaped area located directly southeast of the fire station be converted to more parking spaces

Fund	Fire/Rescue Fund 115
Funding Source(s)	2027 Fire Rescue budget

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
Construction	-	150,000	-	-	-	150,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ 175,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Loose Equipment	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

New Rescue Apparatus



A new Rescue Apparatus will replace the current front line response unit - 2020 Freightliner (Rescue 44). The national average lifespan of a main-line rescue apparatus is 5-7 years. The 2020 Freightliner will be placed back in fleet as a reserve back-up unit. With a 24-28 month buildout to delivery, this unit will have to be ordered in 2026 to be placed in service in 2028.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire Rescue Fund -commitment letter only to hold the price - payment in 2028

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	-	550,000	-	-	550,000
Total	**$ -**	**$ -**	**$ 550,000**	**$ -**	**$ -**	**$ 550,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Communication and additional equipment costs	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000
	-	-	-	-	-	-
	$ -	$ -		$ 50,000	$ -	$ 50,000

CAPITAL IMPROVEMENT PROGRAM

Fire Lifepacks



The Fire Rescue department currently has six Life-pack defibrillator units that will reach the end of service in 2028. These units will no longer be serviceable by the company due to outdated technology.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire/Rescue Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	-	400,000	-	-	400,000
Total	**$ -**	**$ -**	**$ 400,000**	**$ -**	**$ -**	**$ 400,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Annual Service agreement	$ -	$ -	$ 15,000	$ 15,000	$ -	$ 30,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Structure Firefighting Turnout Gear Phase 1



Replace obsolete Structural Fire Turnout gear in accordance with NFPA 1851 which also requires the gear to be PFAS free. There are 25 sets in the first replacement Phase that are utilized for frontline gear. This gear was originally purchased in 2020. This gear has a mandatory replacement date of 10 years in accordance NFPA 1851, but with the extreme conditions and exposures (was used in a fire or has body fluid/haz mat exposure) that the gear has endured, it is showing the actual life expectancy of 7 -8 years. The estimated cost per set of gear is $4K or $100K for 25 sets. The Structural Fire Turnout gear ensemble includes coat, pants, gloves, hood, and boots.

Fund	Fire/Rescue Fund 115
Funding Source(s):	2028 Fire Rescue budget

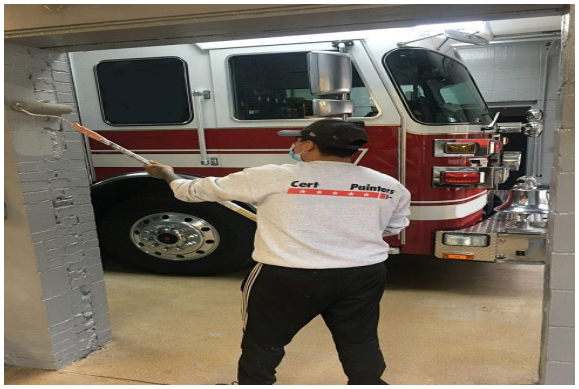
Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
Construction	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

Estimated Additional Operating Costs Associated with this Project **Increase / (Decrease)**

Description (e.g. Personnel, utilities, other)	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Five Year Total**
Loose Equipment	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Paint project for both 34 and 44 Fire Stations (exterior)



Both Fire Stations 34 and 44 will require the exterior of the buildings to be repainted to maintain aesthetics as well as longevity of the two structures.

Fund	Fire/Rescue Fund 115
Funding Source(s):	Fire Rescue budget

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
Construction	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

Estimated Additional Operating Costs Associated with this Project **Increase / (Decrease)**

Description (e.g. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Loose Equipment	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Structure Firefighting Turnout gear Phase 2



Replace obsolete Structural Fire Turnout gear in accordance with NFPA 1851 and to ensure all gear is PFAS free. There are 25 sets in the second replacement Phase that are utilized for frontline gear. This gear was originally purchased in 2022. This gear has a mandatory replacement date of 10 years in accordance NFPA 1851, but with the extreme conditions and exposures (was used in a fire or has body fluid/haz mat exposure) that the gear has endured; it is showing the actual life expectancy of 7-8 years. The estimated cost per set of gear is $4K or 100K for 25 sets. The Structural Fire Turnout gear ensemble includes coat, pants, gloves, hood, and boots.

Fund	Fire/Rescue Fund 115
Funding Source(s):	2029 Fire Rescue budget

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Construction	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**

Estimated Additional Operating Costs Associated with this Project **Increase / (Decrease)**

Description (e.g. Personnel, utilities, other)	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Five Year Total**
Loose Equipment	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Engine * [A]



The Fire Department will be replacing a fire engine. The new vehicle will become a front-line vehicle with the 2013 engine moving into a backup position. The 2004 engine that is currently serving as the backup unit will transition to the training academy.

The truck will be purchased utilizing funding made available by the American Rescue Plan (ARPA). The base vehicle was approved and ordered in a prior year, however it had a very long period to delivery. Costs listed in 2026 are for equipping the truck.

Fund	ARPA General Fund Subfund 005
Funding Source(s)	Projects Made Available by ARPA

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 769,115	$ -	$ -	$ -	$ -	$ 769,115
Construction	-	-	-	-	-	-
Other	180,885	-	-	-	-	180,885
Total	**$ 950,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 950,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint.	$ -	$ (15,000)	$ (12,000)	$ (12,000)	$ (7,500)	$ (46,500)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

* [A] - Symbolizes a Project Receiving ARPA Direct or Indirect Funding

CAPITAL IMPROVEMENT PROGRAM

Mobile Workforce



This project is to augment our End User Computing (EUC) ecosystem with a consolidated computing environment that is run, managed, and hosted in our private cloud and can be accessed from any location with an Internet connection. This will enable the Information Technology Department to provide Desktop as a Service (DaaS) to the City's on premise and Mobile Workforce users.

Grant funding will be researched for this project.

Fund	Information Technology Fund 530
Funding Source(s)	IT Internal Service Fund Charges for Services

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	120,000	-	-	-	120,000
Total	**$ -**	**$ 120,000**	**$ -**	**$ -**	**$ -**	**$ 120,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Increase	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ 30,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Information Technology Data Center Relocation



To build a more resilient Disaster Recovery (DR) and Business Continuity (BC) plan for the City's Data Centers, the Information Technology Department needs to move one of the City's two Data Centers to a different geolocation.

Fund	Information Technology Fund 530
Funding Source(s)	IT Internal Service Fund Charges for Services

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	450,000	-	-	-	-	450,000
Total	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 450,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Annual Costs	$ -	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 120,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

VoIP Phone System Refresh



The Information Technology Department has been informed that our current phone system provider will be sunsetting the existing VoIP infrastructure by December 2025. As a result, continued support and service for this platform will no longer be available beyond that date.

To ensure uninterrupted voice communication and to maintain our Unified Communications capabilities, the IT Department will be implementing a transition plan to deploy a modern, future-ready communication system. This upgrade will not only address the impending discontinuation but also enhance our overall communication infrastructure with improved reliability, scalability, and integration features.

Fund	Information Technology Fund 530
Funding Source(s)	IT Internal Service Fund Charges for Services

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	350,000	-	-	-	-	350,000
Total	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Annual Costs	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 80,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

I.T. Support of Enterprise Document Digitization Initiative



The Enterprise Document Digitization Initiative aims to convert physical documents into secure, searchable digital formats to enhance information accessibility, improve operational efficiency, and reduce physical storage requirements. This initiative will streamline document management processes across departments, support compliance with data retention policies, and lay the foundation for future automation and digital workflows. The project will be executed in phases, prioritizing high-impact areas and ensuring minimal disruption to daily operations. I.T. will provide data storage, software, project management, and system intergration for this initiative.

Fund	Information Technology Fund 530
Funding Source(s)	IT Internal Service Fund Charges for Services

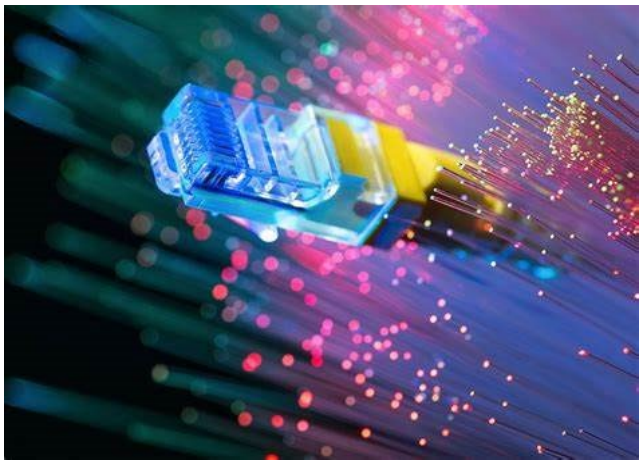
Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	500,000	220,000	-	-	-	720,000
Total	**$ 500,000**	**$ 220,000**	**$ -**	**$ -**	**$ -**	**$ 720,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Annual Costs	$ -	$ -	$ 20,000	$ 20,000	$ 20,000	$ 60,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Broadband Infrastructure



This funding will be used as a match for future grants. The project is to connect all networks together and provide internet connectivity to City facilities. In addition, there will be free Wi-fi access in public spaces.

Grant funding will be researched for this project.

Fund	Information Technology Fund 530
Funding Source(s)	IT Internal Service Fund Charges for Services

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	1,000,000	-	-	1,000,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ 1,000,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
TBD-Dependent on Grant	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Solar Initiative



This funding will be used as a match for future grant applications.

Grants will be researched to fund this project.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund; Grant Funding to be Applied For

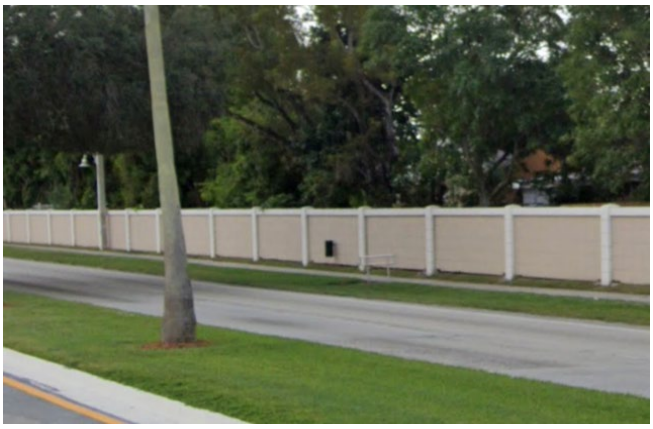
Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	100,000	-	-	100,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
TBD-Dependent on Grant	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Rock Island Road Wall



A wall on Rock Island Road in the Broadview area from Bailey Road to south of McNab Road was a priority of the City Commission during their Visioning Sessions. Design was started in the prior fiscal year. During the design phase, staff analyzed if a fence can be utilized in place of a concrete wall, however the preliminary construction budget was estimated using concrete pricing.

Installation and the continuation of any legal requirements are proposed in Fiscal Year 2026.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund Transferred Funds to Cover the Project in FY 2024

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	1,500,000	-	-	-	-	1,500,000
Other	-	-	-	-	-	-
Total	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Five Year Total**
No Maint. For 10 Years	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Water Treatment Plant Renewal and Replacement



There are several treatment components and equipment that are in need of rehabilitation and replacement, including high service pumps and motors, lime silo, control valves, and others. This is the City's on-going effort to maintain a continuous potable water supply to the residents as future options to treat water are analyzed.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	4,000,000	-	-	-	-	4,000,000
Other	-	-	-	-	-	-
Total	**$ 4,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,000,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maintenance	$ -	$ (40,000)	$ (36,000)	$ (32,400)	$ (29,160)	$ (137,560)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Water Treatment Plant Improvement



Plan and implement a construction project to renovate the existing water treatment plant that will enhance water quality and improve quality of life with reliable and sustainable technologies.

Florida Department of Environmental Protection (FDEP) State Revolving Fund (SRF) grant was awarded for the design of this project. Additional grants will be applied for to fund contruction and the City will also consider other sources, such as loans or bonds, to provide the best possible funding option for the project.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund; FDEP SRF Pre-Construction Loan; Future Grants

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	70,000,000	-	-	70,000,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 70,000,000**	**$ -**	**$ -**	**$ 70,000,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Dependent on System Selected	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Suction Lift Stations Conversions



This project will convert all of the SMITH & LOVELESS suction lift stations to Submersible stations utilizing a stainless steel retrofit system. Thes will be a sole source turnkey project. The new systems are more efficient and require less maintenance.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	1,600,000	-	-	-	-	1,600,000
Other	-	-	-	-	-	-
Total	**$ 1,600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,600,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint.	$ (10,000)	$ (10,000)	$ (10,000)	$ -	$ -	$ (30,000)
Decreased Overtime	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(150,000)
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Lift Station Piping and Valve Replacement



This project is for the restoration and replacement of all corroded piping and valves in the lift stations. These replacements will improve the system by reducing the pump run times therefore saving electricity.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	1,000,000	1,000,000	-	-	-	2,000,000
Other	-	-	-	-	-	-
Total	**$ 1,000,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint. And Utilities	$ (15,000)	$ (30,000)	$ (30,000)	$ (25,000)	$ (25,000)	$ (125,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Can Lift Stations 3 and 6 Conversions



This project is to convert the last two can stations into submersible stations. The current can stations are past their useful life and are hazardous to the crews. The submersible stations are more efficient and safer.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Fund 401

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000
Construction	2,950,000	-	-	-	-	2,950,000
Other	-		-	-		
Total	**$ 3,130,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,130,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint.	$ 15,000	$ 15,000	$ 15,000	$ -	$ -	$ 45,000
Decreased Overtime	10,000	10,000	10,000	-	-	30,000
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Hydrants, Piping and Valve Replacement



This project is for the addition of new fire hydrants as well as replacement of all aged piping, valves and fire hydrants citywide. These replacements and additions will greatly improve the distribution system and the City's ability for fire suppression.

Fund	Uilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	3,400,000	-	-	-	-	3,400,000
Other	-	-	-	-	-	-
Total	**$ 3,400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,400,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint. And Utilities	$ (15,000)	$ (30,000)	$ (30,000)	$ (25,000)	$ (25,000)	$ (125,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Camera Inspection Vehicle



A vehicle outfitted with a robotic camera that allows for visual inspection of underground sewer lines and other piping to determine the condition of the inside of the line. The camera will allow for inspections that will identify infiltration and inflow, solids accumulation, root infiltration, pipe defects, and the structural condition of lateral services and mainline sewers.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	450,000	-		-	450,000
Total	**$ -**	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ 450,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Outsourcing	$ -	$ -	$ -	$ (10,000)	$ (10,000)	$ (20,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Utilities Field Operations Center



This Facility is a steel structure that will replace the Old Fire Station 34 building that is past its lifespan and will house all Utilities Equipment as well as office space for the Foreman and a breakroom for the Utilities crews. This faciity will also be used as the Utilities Emergency Operations Center during emergency events.

Fund	Uilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ 120,000	$ -	$ -	$ -	$ 120,000
Construction	-	900,000	-	-	-	900,000
Other	-	350,000	-	-	-	350,000
Total	**$ -**	**$ 1,370,000**	**$ -**	**$ -**	**$ -**	**$ 1,370,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint.	$ -	$ -	$ -	$ -	$ -	$ -
Decreased Overtime	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Sewer Utility Vehicle



This is a replacement vehicle for the existing box truck that is past its life expectancy and will be outfitted to transport various equipment such as portable pumps, hoses, generators and sewer camera and repair parts for sewer blockages , inspections and repairs.

Fund	Uilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	80,000	-	-	-	-	80,000
Total	**$ 80,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 80,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Outsourcing	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Water Utility Vehicle



This is a new vehicle which will be outfitted to transport various equipment such as portable pumps, hoses, generators and repair parts for water leaks, breaks and small repairs.

Fund	Uilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	80,000	-	-	-	-	80,000
Total	**$ 80,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 80,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Outsourcing	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Purchase of Mini Valve Exerciser and Accessories



This valve exerciser will be used in tight locations to exercise water and sewer valves within the Utilities area. Routine valve exercising is a vital part of the utilities infrastructure maintenance and ensures shorter downtime during water or sewer breaks.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

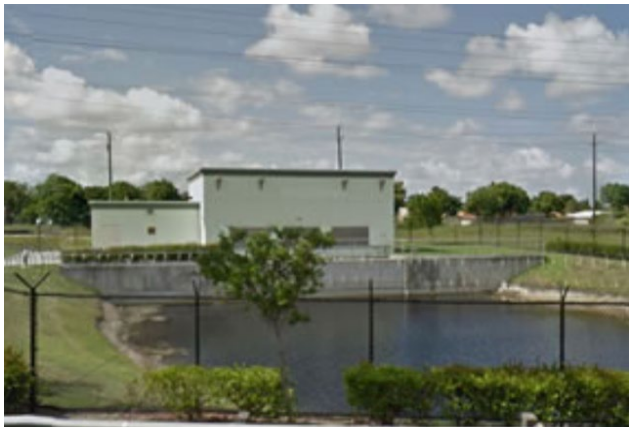
Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design		$ -	$ -	$ -	$ -	$ -
Construction	70,000	-	-	-	-	70,000
Other	-	-	-	-	-	-
Total	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 70,000**

Estimated Additional Operating Costs Associated with this Project

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint.		$ 10,000	$ 10,000	$ -	$ -	$ 20,000
Decreased Overtime		20,000	20,000			40,000
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

C-14 Pump Station



The new C-14 Pump Station will be installed to reduce initial amounts of water in a major storm event, reduce peak stages, and flood duration across the whole city.

Three grants have been awarded to the City for this project: $3.55M from Resilient Florida, the balance of the State Appropriations grant ($450k), and $3.285M from Rebuild Florida (CDBG). The balance will be funded from the Stormwater Fund. Design was awarded in FY 2024. Total project $7,550,000 = Rebuild Fl $3,285,000 plus Stormwater $265,000 to match Resilient Fl $3,550,000; $450,000 State Appropriation to cover balance.

Fund	Stormwater Utilities Fund 411
Funding Source(s)	Three Grants: Resilient Florida, Rebuild Florida and State of Florida Appropriations

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	6,285,000	-	-	-	-	6,285,000
Other	-	-	-	-	-	-
Total	**$ 6,285,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,285,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Increased Personnel	$ -	$ 75,000	$ 78,750	$ 82,688	$ 86,822	$ 323,259
Increased Utilities	-	3,600	3,600	3,600	3,600	14,400
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Stormwater Utility Backflow Prevention Project



This device is installed on the outfalls that lead to the C-14 canal. A small amount of pressure on the back of the device causes it to open automatically to allow discharge. When water on the face of the valve rises above the water on the back of the valve, the valve closes automatically to prevent backflow. This will prevent water from flowing from the C-14 into the City's canals during extreme storm events. Design was initiated in FY 2024.

A State Appropriation grant was received for this project.

Fund	Stormwater Utilities Fund 411
Funding Source(s)	State of Florida Appropriations

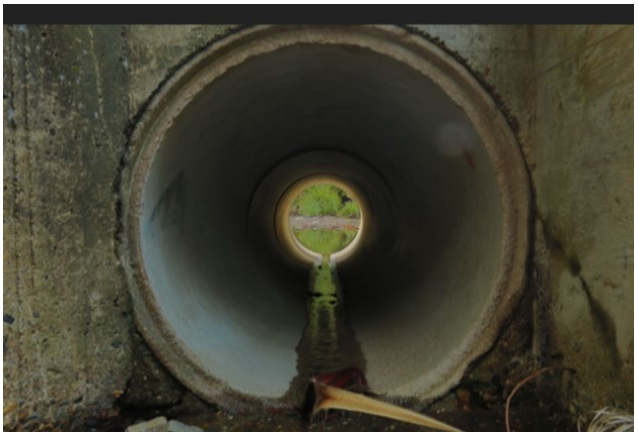
Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	528,690	-	-	-	-	528,690
Other	-	-	-	-	-	-
Total	**$ 528,690**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 528,690**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Culvert Replacement *[A]



The project is to upsize the culverts to 72" concrete pipes to eliminate the bottlenecks in the existing canal network due to capacity restraints.

The five-year plan includes the replacement and expansion of four culverts. FY2025 replace two; replace one in each future year. This project is partially funded with direct ARPA funds and appropriations have been applied for to cover the balance.

Fund	Stormwater Utilities Fund 411
Funding Source(s)	Stormwater Fund

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 400,000
Construction	-	750,000	750,000	750,000	750,000	3,000,000
Other	-	50,000	50,000	50,000	50,000	200,000
Total	**$ -**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ 3,600,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Annual Maint./Debris Cleaning	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 10,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

* [A] - Symbolizes a Project Receiving ARPA Direct or Indirect Funding

CAPITAL IMPROVEMENT PROGRAM

Replacement Backhoe



The backhoe is used for various purposes such as site excavation, restoration roadway repairs as well as water and sewer repairs. This unit will be a replacement for the existing that is beyond its useful lifecycle.

Fund	Stormwater Utilities Fund 411
Funding Source(s)	Stormwater Utilities

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	180,000	-	-	-	180,000
Total	**$ -**	**$ 180,000**	**$ -**	**$ -**	**$ -**	**$ 180,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Fuel and Maintenance	$ -	$ -	$ 5,000	$ 6,000	$ 6,000	$ 17,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Tam O'Shanter Paving and Drainage Improvements



This project will be for repaving and grading of the road, and adding stormwater drainage improvements on Tam O'Shanter Boulevard from Rock Island Road to SW 81st Avenue.

The City was awarded a Resilient Florida Grant for $5,393,000 which it will match with City Stormwater Funds. If necessary, a interfund loan from the General Fund will be utilized.

Fund	Stormwater Utilities Fund 411
Funding Source(s)	DEP Resilient FL Grant $5,393,000; Stormwater Fund $5,393,000

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
Construction	-	9,786,000	-	-	-	9,786,000
Other	-	-	-	-	-	-
Total	**$ 1,000,000**	**$ 9,786,000**	**$ -**	**$ -**	**$ -**	**$ 10,786,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Lighted Fountain/Aerator



Floating fountains in ponds provide oxygen for fish and other aquatic life. Additionally, they help to reduce algal blooms by increasing circulation within the body of water in a visually appealing manor. Fiscal Year 2026 will include the construction and installation of one lake lighted fountain, with control devices, a control panel, and electrical power.

Fund	General Fund/Canal Maintenance Division
Funding Source(s)	Water Control District

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	50,000	-	-	-	50,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Five Year Total**
Repair & Maintenance	$ -	$ -	$ 2,500	$ 2,500	$ 2,500	$ 7,500
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Canal Bank Restoration *[A]



The City will be using a process whereby the eroded soil is pumped from the bottom of the canal into filter fabric bags strategically placed along the banks. These bags are then covered with sod to restore the canal bank to its original condition. This process also removes the sediment from the waterways in order to increase water storage capacity throughout the Water Control District.

The repair and maintenance project will be completed over a three-year period. A Resilient Florida matching grant was received for $2.6 Million. ARPA direct funding is being utilized to match the grant.

Fund	General Fund 001 (Water Control District Project) Repair & Maintenance
Funding Source(s)	DEP Resilient FL Grant ($2.6M) matched by ARPA Funding ($3.3M) and WCD Fund ($2.6M)

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	2,000,000	2,000,000	-	-	-	4,000,000
Other	-	-	-	-	-	-
Total	**$ 2,000,000**	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ 4,000,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maint/Spraying	$ (6,000)	$ (6,000)	$ (6,000)	$ (6,000)	$ (6,000)	$ (30,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

* [A] - Symbolizes a Project Receiving ARPA Direct or Indirect Funding

CAPITAL IMPROVEMENT PROGRAM

Harvester



The harvester is used to assist the Canal Division in cleaning and maintaining the City's waterways. The new equipment will replace the existing harvester that is over twenty years old.

Fund	General Fund 001 (Water Control District Project)
Funding Source(s)	Water Control District Fund 131

Estimated Project Cost	**FY 2026 Budget**	**FY 2027 Projected**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	175,000	-	-	-	175,000
Total	**$ -**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ 175,000**

Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Five Year Total**
Decreased Maintenance	$ -	$ -	$ -	$ (5,000)	$ (5,000)	$ (10,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

Appendix


CITY OF NORTH LAUDERDALE
ENGINE 44
QUINT 44
RESCUE 44
FIRE RESCUE
NORTH LAUDERDALE
44
PARAMEDICS

Glossary

Account	A separate financial reporting unit. All budgetary transactions are recorded in accounts.
Accounting Period	A period of time (ex: one month, one year) where the City determines its financial position and results of operations.
Accrual Basis	A method of accounting where revenues are recognized when they are earned and expenses are recognized when they are incurred.
Actuarial	A person or methodology that makes statistical calculations for the purpose of assessing risk.
Ad Valorem Tax	A tax levied on the assessed value of real estate and personal property. This tax is also known as a property tax.
Adopted Budget	The original budget as initially formally approved by the City Commission.
Amended Budget	The current budget resulting from changes to the Adopted Budget such as budget transfers within funds or formal adjustments approved by the City Commission.
Amortization	The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.
Annual Comprehensive Financial Report (ACFR)	The official annual report that presents the status of the City's finances in a standardized format containing an introductory section, financial section that provides information on each fund, a statistical section, and a compliance section.
Appropriation	A specific amount of money authorized by the City Commission for a particular purpose.
Assessed Property Value	The value set upon real estate or other property by the County Property Appraiser as a basis for levying ad valorem taxes.
Assets	Resources owned by the government which have monetary value, such as cash, receivables or capital assets.
Balanced Budget	A budget in which planned revenues are equal to planned expenditures/expenses.
Benefits	Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.
Bond Covenants	A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Glossary

Bond	A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.
Budget	A financial operations plan for a twelve-month period (City fiscal year, beginning October 1) based on estimates of revenues and expenses/expenditures during that period and proposals for financing them.
Budget Calendar	A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.
Budget Cycle	The budget process that includes the preparation of the proposed budget, legislative approval of the budget, administrative implementation of the budget, and finally the preparation of the annual report detailing the actual results.
Budget Message	An executive level overview of the budget delivered from the City Manager to the City Commission. It discusses the major City issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives.
Budgetary Control	The control/management of a government/enterprise in accordance with an approved budget for the purpose of keeping expenses/expenditures within the limitations of available appropriations and revenues.
Capital Assets	Assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year.
Capital Expenditures	The cost for improvements to or acquisitions of equipment, infrastructure, park development, building, construction/expansion, utility systems, streets or other physical structures with an estimated cost of $5,000 or more.
Capital Improvement Program	The five-year plan of expected annual capital expenses/expenditures. This plan allows for a systemic evaluation of potential projects, specifies funding sources for all approved projects, and serves as an economic development tool.
Community Development Block Grant	One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.
Consumer Price Index (CPI)	An index from the U.S. Bureau of Labor Statistics that measures the changes in prices paid by U.S. consumers.

Glossary

Cost of Living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on the cost of living.
Contingency	An appropriation of funds available to cover the unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year end.
Debt Service	The payment of principal and interest on borrowed funds such as bonds and loans.
Debt Service Fund	The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
Deficit	The excess of expenses/expenditures over revenues during a duration of time.
Department	An organizational unit of government that provides a specific type of service.
Depreciation	The decrease in value of physical capital assets due to use and the passage of time.
Distinguished Budget Presentation Program	A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer review and recognition to the fiscal officers preparing them.
Encumbrance	Obligations incurred utilizing purchase orders that will become payable when goods are delivered or services rendered.
Enterprise Fund	A self-supporting fund designed to account for activities supported primarily by user charges. Examples include the water/sewer Utilities Fund and Stormwater Management Fund.
Expenditure	The disbursement of appropriated funds to purchase goods or services.
Fiduciary Fund	A fund that accounts for resources that the government holds in trust for individuals or other governments.
Fines and Forfeitures	A variety of fees, fines and forfeitures collected by the State Court System.
Fire/Rescue Fund	A special revenue fund that provides for the Fire Department and consists of administration, prevention, suppression, inspection, communications and emergency response.
Fiscal Year	Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins on October 1st and ends September 30th.

Glossary

Fixed Assets	Items owned by the City that cost more than $5,000 with a useful life exceeding one year. Examples include vehicles and equipment. See also Capital Assets.
Fleet	The vehicles owned and operated by the City.
Forfeiture	The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.
Franchise Fee	Charges to utility customers for the exclusive/non-exclusive rights to operate within municipal boundaries. Examples include electricity and solid waste.
Fringe Benefits	Contributions made by an employer to meet employee commitments beyond base pay. Examples include pension and medical/life insurance.
Full-Time Equivalent Position	A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund	A set of self-balancing accounts to record revenues and expenses/expenditures associated with a specific purpose.
Fund Balance	The difference between assets and liabilities reported in a governmental fund at the end of the fiscal year. Fund balances can be non-spendable, restricted, committed, assigned or unassigned.
General Fund	A major governmental fund established to account for resources and uses of general operating functions that are not accounted for in other funds. Revenues are mostly provided by taxes.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the issuing government are pledged. They must be approved by a majority of voters.
Generally Accepted Accounting Principles (GAAP)	Uniform set of accounting rules, standards and procedures used for financial accounting and reporting.
Governmental Accounting Standards Board (GASB)	The body that sets accounting standards specifically for governmental entities at the state and local level.
Government Finance Officers Association (GFOA)	A professional association of state, provincial, and local government finance officers in the United States and Canada.
Governmental Funds	Funds generally used to account for tax-supported activities, including the General Fund, Special Revenue Funds, Debt Service Funds, and Permanent Funds.

Glossary

Grant	The contribution by one governmental unit to another in aid of a specified function.
Homestead Exemption	Pursuant to the Florida State Constitution, the first $25,000 of assessed value of a home which the owner occupies as principal residence is exempt from property tax.
Impact Fee	Fee charged to developers to cover the anticipated cost of improvements that will be needed as the result of growth and development.
Indirect Cost	Cost that cannot be directly attributed to one service.
Inflation	The rise in price levels caused by an increase in available funds beyond the proportion of available goods.
Infrastructure	A set of public fixed assets including roads, bridges, curbs, sidewalks, drainage systems, lighting systems and other similar items.
Insurance Fund	Internal Service Fund set up to account for the City's insured general liability, property, workers' compensation, and other benefits.
Interest Income	Revenue associated with cash management activities and investments.
Interfund Transfer	The movement of monies between funds within the government.
Intergovernmental Revenue	Revenue received from or through federal, state or county government. Examples include grants, state shared revenue for sales and use taxes, and gas taxes.
Interlocal Agreement (ILA)	A contractual agreement between two or more governmental entities.
Internal Service Fund	A proprietary fund established to account for a department which provides goods and services to other City departments on a cost reimbursement basis.
Levy	To impose a tax for the support of government activities.
Liability	Debt or obligation owed by one entity to another entity payable in money, goods or services.
Line Item Budget	A form of budget presentation that itemizes revenues and expenses/expenditures according to category, department or cost center.
Major Fund	A fund that represents at least 10% of total assets, liabilities, revenues or expenses/expenditures of all funds in that category (governmental) or type (enterprise), or a fund that represents 5% of the corresponding total for all funds and types combined.

Glossary

Mandate	A requirement from a higher level of government to a lower level of government to carry out a policy or course of action.
Mill	The property tax rate equal to one dollar of tax obligation for every $1,000 of assessed valuation of property.
Millage	The total tax obligation per $1,000 of assessed valuation of property.
Mission Statement	A statement that identifies the particular purpose and function of the agency as a whole or of an individual department.
Modified Accrual Basis	The basis of accounting in which revenues are recognized when they become measurable and available and expenditures are recognized when they are incurred. Governmental funds, including the General Fund, special revenue funds and debt service funds are prepared this way.
Municipal Code	A collection of laws, rules and regulations that apply to the City and its citizens.
Net Position	The residual of all other elements presented in a statement of financial position. Shown as an account in the equity section of the balance sheet for Proprietary Funds.
Non-Departmental	Activities, revenues and expenses/expenditures that are not related to any one department.
Object	An expenditure classification, referring to the lowest and most detailed level of classification.
Objective	Something to be accomplished in specific, well defined and measurable terms and that is achievable within a specific time frame.
Operating Budget	The financial plan for the fiscal year estimating the revenues and setting an appropriation for expenses/expenditures.
Ordinance	Formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City, unless it is in conflict with any higher form of law, such as state or federal.
Outcome	Quality performance measure of effectiveness and of achieving goals.
Pay-as-you-go Financing	A method of paying for capital projects from current revenues rather than through borrowing.
Per Capita	Term in economical and statistical analysis that means “per person”. Used when comparing a certain metric to the population.

Glossary

Performance Measure	Data collected to determine how effective/efficient a program is in achieving its objectives.
Permanent Fund	Fund used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the reporting government's programs.
Permit Revenue	Fees imposed on construction-related activities and for the acquisition of other non-business permits.
Personal Services	Expenses/Expenditures for salaries, wages, and fringe benefits for government employees.
Potable Water	Water that is fit to drink.
Present Value	The discounted value of the future cash flow, assuming a given rate of interest, to take into account the time value of money.
Program	A group of activities, operations or organizational units directed to attaining specific objectives and achievements.
Property Tax	Tax levied on the assessed value of real and personal property. Also known as an ad valorem tax.
Proprietary Fund	Funds that are used to account for activities that involve business-like transactions, either within the government or outside of it. These include enterprise and internal service funds.
Public/Private Partnership	A joint project conducted with resources of a government and a private organization.
Public Hearing	An open meeting regarding the proposed budget that provides citizens the opportunity to speak prior to adoption by the governing body.
Refunding	This issuance of new debt whose proceeds are used to repay previously issued debt.
Reserves	Government assets/earnings retained legally and set aside for a specific purpose. Formally referred to as fund balance.
Residual Equity Transfer	Non-recurring or non-routine transfers of equity between funds for residual balances of the initial transfer.
Resolution	A legislative act by the City with less legal formality than an ordinance.
Retained Earnings	An account that reflects accumulated net earnings (or losses) of an enterprise or internal service fund.

Glossary

Revenue	Monies received from all sources (with the exception of fund balances) which will be used to fund expenses/expenditures in a fiscal year.
Revenue Bonds	Bonds in which specific revenues are pledged for the repayment of principal and interest.
Rolled-Back Rate	The operating millage rate that raises the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions and annexations.
Save Our Homes (SOH)	Approved amendment of the State of Florida Constitution that places a limitation of 3% on any increase to assessed value on homestead properties.
Special Assessment	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Revenue Fund	A fund used to account for revenues legally restricted for a particular purpose.
Strategic Plan	A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, goals and objectives.
Taxable Value	The value of a property on which ad valorem taxes are levied. Determined by the Property Appraiser, it is the assessed value less homestead, Save Our Homes, portability and other exemptions.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Transport Fees	The cost to provide ambulance transport services to a hospital for patients.
Trust and Agency Funds	Funds used to account for assets held by the government in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.
Truth In Millage (TRIM)	An act by the State of Florida that serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.
Unappropriated	Not obligated for specific purposes.
Unencumbered	The portion of an allotment not yet expended or encumbered.

Glossary

Useful Life	The period of time that a fixed asset is expected to be functional.
User Fees	Charges for expenses incurred when services are provided to an individual or group and not the community at large.
Utility Service Tax	Tax levied on consumer consumption of utility services provided in the City. The tax is levied as a percentage of gross receipts.

Acronyms

ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act
BCPA	Broward County Property Appraiser
BEBR	Bureau of Economic and Business Research (University of Florida)
BSO	Broward Sheriff's Office
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
COOP	Cooperative
COVID	Coronavirus
CPI	Consumer Price Index
CY	Current Year
DOR	Department of Revenue
EMS	Emergency Medical Services
EXP	Expense/Expenditure
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FLC	Florida League of Cities
FPL	Florida Power and Light
FRS	Florida Retirement System
FT	Full-Time
FB	Fund Balance
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Governmental Auditing Standards
GASB	Governmental Accounting Standards Board
GF	General Fund

Acronyms

GFOA	Governmental Finance Officers Association
GO	General Obligation (Bonds)
HB	House Bill
HJR	House Joint Resolution
HMGP	Hazard Mitigation Grant Program
HUD	Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
ILA	Interlocal Agreement
ISO	Insurance Services Office
IT	Information Technology
LED	Light-Emitting Diode
LWCF	Land Water Conservation Fund
MPO	Metropolitan Planning Organization
NL	North Lauderdale
NTV	Net Taxable Value
OPEB	Other Post-Employment Benefits
OMB	Office of Management and Budget (Federal)
PO	Purchase Order
PPE	Personal Protective Equipment
PR	Parks and Recreation
PT	Part-Time
PY	Prior Year
R&M	Repair and Maintenance
RFP	Request for Proposal
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SRF	State Revolving Fund
TRIM	Truth In Millage

Acronyms

TV	Taxable Value
WCD	Water Control District
WTP	Water Treatment Plant

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City of North Lauderdale
Schedule of Detailed Revenues
General Fund (Fund 001)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Taxes				
Ad Valorem Taxes	$ 16,248,093	$ 17,600,000	$ 18,968,409	Revenues generated from property taxes based on the assessed value of real estate within the City. Increase due to higher taxable property values and new development.
Utility Service Taxes	3,807,403	3,280,000	3,411,200	Taxes collected on the sale of utilities such as electricity, gas, and water within the City limits.
Communications Services Taxes	689,503	720,000	748,800	Revenues from taxes imposed on communication services, including telephone, internet, and cable services.
Total Taxes	**$ 20,744,999**	**$ 21,600,000**	**$ 23,128,409**	
Licenses, Permits & Assessments				
Building Permits	$ 1,348,592	$ 1,200,000	$ 1,320,000	Fees collected for reviewing and issuing permits for construction, renovation, and development projects within the City.
Franchise Fees	3,636,915	3,370,000	3,600,000	Revenues from utility companies (such as electric, gas, and solid waste providers) that pay the City for the right to operate within its jurisdiction.
Special Assessments	3,741,856	-	-	No Revenues Budgeted in FY 2026
Local Business License	385,614	515,000	500,000	Fees collected from businesses operating within the City for required occupational licensing.
Other Permits and Fees	58,770	60,300	60,300	Revenues from various regulatory permits and administrative service fees not classified elsewhere.
Total Licenses, Permits & Assessments	**$ 9,171,747**	**$ 5,145,300**	**$ 5,480,300**	
Intergovernmental Revenue				
State Revenue Sharing-Sales Tax	$ 2,301,071	$ 2,150,000	$ 2,236,000	Portion of state sales tax Revenuess distributed to municipalities to support general government operations.
Half Cent Sales Tax	3,598,601	3,600,000	3,672,000	Revenues from the state's Half-Cent Sales Tax program allocated to cities based on population to fund local services.
Alcoholic Beverage License	8,114	6,000	7,200	Fees shared by the State from licenses issued to businesses selling alcoholic beverages within the City.
Occupational/Business Licenses	50,407	50,000	50,000	State fees shared with the City from occupational license collections.
FEMA Grant Proceeds	-	-	-	No Revenues Budgeted in FY 2026
Federal Grant	-	750,000	-	No Revenues Budgeted in FY 2026
School Resource Officer	108,150	113,550	119,228	Reimbursement from the School Board for police officers assigned to local schools.
State Grant	-	2,600,000	2,600,000	State-funded grant Revenuess designated for specific City programs or capital projects - Canal Maintenance.
Total Intergovernmental Revenue	**$ 6,066,343**	**$ 9,269,550**	**$ 8,684,428**	
Charges for Services				
Payment In Lieu of Taxes	$ 216,670	$ 216,670	$ 216,670	This represents a portion of the approximate equivalent in property taxes generated from utility fund's property assets.
Canal Maintenance Fee-WCD	841,815	1,703,441	2,000,000	Revenues from the Water Control District to fund canal cleaning and maintenance activities.
Administrative Fees-Fire/Rescue	976,344	1,020,279	1,042,725	Reimbursement from the Fire/Rescue Fund for shared administrative services.
Administrative Fees-Stormwater	180,421	188,540	192,688	Reimbursement from the Stormwater Fund for administrative and management support.
Administrative Fees-WCD	140,019	146,320	144,780	Reimbursement from the Water Control District for City administrative services.
Administrative Fees-Water & Sewer Fund	1,077,989	1,126,499	1,151,282	Payment from the Water & Sewer Fund for general administrative support services.
Administrative Fees-Street Maint Fund	214,232	223,872	228,797	Transfer from the Street Maintenance Fund for overhead and administrative costs.
Administrative Fees-Solid Waste Fund	-	15,830	15,830	Reimbursement from the Solid Waste Fund for administrative oversight.

Table of Contents

City of North Lauderdale
Schedule of Detailed Revenues
General Fund (Fund 001)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Privilege Fees Water & Sewer Fund	1,284,590	1,284,590	1,284,590	Fees paid by the utility for use of City rights-of-way and infrastructure.
Activity Instructors	1,635	1,100	1,100	Fees collected from participants to cover instructor costs for City programs.
Adult Sports	400	-	-	No Revenues Budgeted in FY 2026
Afterschool Program	110,746	100,000	110,000	Fees from participants enrolled in afterschool recreational programs.
City Swim Lessons	3,920	500	500	Fees from swimming instruction offered at City pools.
Community Garden Plot	90	-	-	No Revenues Budgeted in FY 2026
Dishonored Payment Fees	628	1,000	1,000	Charges for returned or dishonored payments.
Election Fees	5,580	2,000	2,000	Reimbursement from Broward County or candidates for municipal election costs.
Facility Rentals	22,064	20,000	25,000	Rental income from the use of City facilities for private or community events.
Family Trips	2,270	2,400	2,400	Fees collected from participants for City-sponsored family trips.
Fee Supported Events	3,799	4,000	4,000	Revenues generated from City events partially funded through participant fees.
Haunted Hamptons	49,421	40,000	40,000	Event Revenues from ticket sales or sponsorships for the annual Halloween event.
Holiday Camp	14,220	15,000	15,000	Participant fees for school break or holiday recreation camps.
Lien Research Fees	34,740	45,000	45,000	Charges for researching and providing lien information to residents or businesses.
Lobbyist Registration	700	500	500	Fees collected from lobbyists registering to represent clients before the City.
Park Concessions	184	-	-	No Revenues Budgeted in FY 2026
Park Shelter Rentals	15,464	15,010	16,000	Fees from the rental of park shelters for gatherings and events.
Pool Admissions	13,378	10,000	12,000	Daily entry fees collected from visitors using City pools.
Recreation Concessions	617	500	500	Sales Revenues from snack or merchandise concessions at recreation facilities.
Registration Fees	7,860	9,400	9,400	Fees for registration in various City recreation programs.
Senior Trips & Activities	3,529	3,000	3,000	Participant fees for senior-focused recreation trips or programs.
Spring Camp	12,600	14,570	15,000	Fees from participants enrolled in spring break recreation programs.
Summer Recreation & Camps	226,888	235,000	240,000	Revenues from participants in summer recreation and camp programs.
Swim Central Lessons	5,323	5,000	5,000	Fees for swimming-class registrations and pool admission.
Teacher Planning Days	20,045	22,000	22,000	Fees for recreational activities offered to children during teacher planning days.
Teen Club	39,109	30,000	30,000	Fees for participation in City-sponsored teen activities or programs.
Youth Basketball	10,633	9,200	9,200	Revenues from registration fees for youth basketball leagues.
Youth Soccer	39,680	38,000	52,000	Revenues from registration fees for youth soccer programs.
Total Charges for Services	**$ 5,577,603**	**$ 6,549,221**	**$ 6,937,962**	
Fines and Forfeitures				
Fines-Local Ordinance Application	$ 3,025	$ 6,500	$ 6,500	This represents assessments of City Code violations.
Fines-Parking Citations	1,856	2,000	2,000	This represents the City's portion of parking fines collected from Broward County.
Fines-Violation of Local Ordinances	872,680	400,000	700,000	This represents assessments of City Code violations.
Judgment & Fines- County Court	28,390	20,000	30,000	This Revenues source is for traffic violations.
Total Fines and Forfeitures	**$ 905,951**	**$ 428,500**	**$ 738,500**	
Miscellaneous Revenue				
Facilities rental	$ 863,580	$ 1,124,800	$ 1,163,043	Revenues recognized from renting of space for school facilities.
Fuel Tax Refund	8,906	7,000	7,000	The City is required to pay State taxes on its original fuel purchases. Since the City is a tax exempt organization, reimbursement is submitted on a monthly basis for the State taxes.

City of North Lauderdale
Schedule of Detailed Revenues
General Fund (Fund 001)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Interest Earnings	3,971,068	1,000,000	2,500,000	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds based on the cash balance of each fund as compared to the total cash, unless directly related to a specific investment instrument.
Other Revenue - Solid Waste	147,547	-	-	
Miscellaneous Revenue-Other	260,446	100,000	250,000	This account represents miscellaneous Revenues.
Tower Leases	242,370	240,000	240,000	Revenues recognized for renting of space on City communication equipment or rental of land with their own telecommunication equipment.
Total Miscellaneous Revenue	**$ 5,493,917**	**$ 2,471,800**	**$ 4,160,043**	
Other Sources				
Use of Fund Balance or Net Position	$ -	$ 4,368,065	$ 5,739,049	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Total Other Sources	**$ -**	**$ 4,368,065**	**$ 5,739,049**	
Total Revenue	**$ 47,960,560**	**$ 49,832,436**	**$ 54,868,691**	

City of North Lauderdale
Schedule of Expenditures
City Commission Department (0101)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Executive Salaries	$ 104,016	$ 96,715	$ 355,344	Provides funding for salaries of the City Commission.
Regular Salaries And Wages	59,308	104,000	109,200	Covers salaries for administrative support and staff positions assigned to assist the City Commission.
Commission Monthly Reimbursement	24,284	24,330	24,478	Funds monthly stipends provided to Commissioners for official duties.
FICA Taxes	13,965	17,220	37,410	Represents the City's required employer contribution to Social Security and Medicare for eligible Commission and staff salaries.
401 (A) Retirement	1,615	14,560	15,288	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	115	500	500	Funds the City's contribution to deferred compensation plans for participating employees.
Commission Statutory Pension	6,991	7,000	7,000	Covers the statutory pension contributions for City Commission members.
Health/Dental Insurance	69,935	98,830	104,867	Provides funding for medical and dental insurance premiums for Commissioners and eligible staff.
Disability Insurance		624	624	Covers disability insurance premiums for eligible staff members.
Life Insurance	1,706	1,740	1,740	Provides funding for life insurance premiums for Commission members and eligible staff as part of the employee benefits package.
Total Personal Services	$ 281,935	$ 365,519	$ 656,451	
Operating Expenditures				
Professional Services	$ 45,626	$ 112,320	$ 117,936	This account provides funding for governmental Legislative Aid consulting services.
Lobbying	100,100	100,000	100,000	This account provides funding for governmental Legislative Aid and lobbying consulting services.
Travel And Per Diem	48,270	-	-	
Travel And Per Diem - Mayor	-	12,000	12,000	Travel and accommodations associated with conferences, which includes airline travel, meals, etc.
Travel And Per Diem - District A	-	12,000	12,000	Travel and accommodations associated with conferences, which includes airline travel, meals, etc.
Travel And Per Diem - District B	-	12,000	12,000	Travel and accommodations associated with conferences, which includes airline travel, meals, etc.
Travel And Per Diem - District C	-	12,000	12,000	Travel and accommodations associated with conferences, which includes airline travel, meals, etc.
Travel And Per Diem - District D	-	12,000	12,000	Travel and accommodations associated with conferences, which includes airline travel, meals, etc.
Communication Services	6,075	2,400	5,500	This account represents allocated costs for communication-related services
General Printing & Binding	777	800	1,000	The purchase of different printed materials such as business cards and other documents/books, etc
Promotional Activities	2,541	8,000	8,000	This represents costs associated with marketing and other promotions for Commission events.
Other Current Charges-Misc.	9,109	3,000	6,000	This represents costs for miscellaneous charges, such as shirts, plaques, and other items.

City of North Lauderdale
Schedule of Expenditures
City Commission Department (0101)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
City Partnerships	-	20,000	20,000	This new account represents costs for Sister City events
General Office Supplies	5,605	3,000	5,000	Estimated amount required for office supplies.
Meetings	6,153	1,500	6,000	Funds are allocated to cover expenses related to Commission and staff meetings, community workshops, and other official gatherings.
Operating and Misc Supplies	450	-	500	This account is an estimated amount for misc. supplies.
Books/Subscriptions/Publications	1,247	300	1,500	This account is subscriptions such as newspapers, legislative publications, etc.
Memberships/Professional Dues	22,614	25,000	25,000	This account is memberships such as newspapers, legislative publications, etc.
Training and Seminars	28,407	15,000	18,000	Expenses associated with conferences and training which includes registration and fees
Workers' Compensation	450	3,183	3,577	This account represents allocated worker's compensation insurance premiums as provided by HR-Risk Management.
Information Technology	235,680	272,700	311,930	This account is for technology related costs such as leased computers, internet, intranet, land lines, network, telephone, software licenses, database needs and support services
Total Operating Expenditures	$ 513,104	$ 627,203	$ 689,943	
Grants & Aid Expenditures				
Area Agency On Aging	$ 17,938	$ 20,451	$ 21,188	Provides funding to support senior programs
Commission Requests	6,372	10,000	10,000	These are costs associated with City Commission initiatives that foster and/or support community based programming and services.
Women In Distress	-	5,000	5,000	Supports programs for Women in Distress and their families.
Boys And Girls Club	18,000	18,000	50,000	Supports after-school and summer youth development programs for Boys and Girls Club
Junior Achievement	6,240	6,240	6,240	Funds support educational programs for the Junir Achievement Program
Early Learning Coalition	10,000	10,000	10,000	Provides assistance for early childhood education and school readiness programs
South Florida Rehab & Emergency Support Team	-	250	250	Supports a local nonprofit that provides emergency assistance
Broward 211	7,000	7,000	7,000	Provides funding for the 24-hour helpline and crisis intervention service that connects residents with local health and human service resources.
School Donations	18,000	18,000	18,000	Funds allocated to support educational initiatives, student recognition programs, and partnerships with local schools.
Misc. Donations	5,000	9,000	9,000	Provides funding flexibility for community-based organizations and special requests not covered under other categories.
Business Grants		10,000	10,000	Supports small business assistance and local economic development initiatives,
Mayor Discretionary Funds (WM)	750	1,500	1,500	Funds designated for the Mayor’s discretionary use to support community events, outreach, and small sponsorships.
District A Discretionary Funds (WM)	1,495	1,500	1,500	Funds for Commission District A to support community events, outreach, and neighborhood improvements.

City of North Lauderdale
Schedule of Expenditures
City Commission Department (0101)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
District B Discretionary Funds (WM)	250	1,500	1,500	Funds for Commission District B to support community events, outreach, and neighborhood improvements.
District C Discretionary Funds (WM)	1,231	1,500	1,500	Funds for Commission District C to support community events, outreach, and neighborhood improvements.
District D Discretionary Funds (WM)	897	1,500	1,500	Funds for Commission District D to support community events, outreach, and neighborhood improvements.
Contingency-Commission	-	20,000	20,000	Provides contingency funding for unforeseen community needs or special Commission-approved projects during the fiscal year.
Total Grants & Aid Expenditures	$ 93,173	$ 141,441	$ 174,178	
Total City Commission	**$ 888,212**	**$ 1,134,163**	**$ 1,520,572**	

City of North Lauderdale
Schedule of Expenditures
City Manager Department (0501)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 346,742	$ 370,520	$ 691,288	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Flexible Spending Contribution	-	1,000	1,000	Covers the City's contribution to employee flexible spending accounts, supporting eligible medical and dependent care expenses.
Overtime	437	2,000	2,000	Funds overtime pay for staff required to work beyond regular hours to meet operational and project deadlines.
FICA Taxes	25,143	30,630	53,113	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	43,805	67,260	92,076	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	16,073	16,250	18,000	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	18,842	33,430	87,054	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	5,987	7,440	7,440	Covers disability insurance premiums for eligible staff members.
Life Insurance	538	570	570	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 457,567	$ 529,100	$ 952,541	
Operating Expenditures				
Misc. Consulting Services	$ 106,073	$ 75,000	$ 400,000	Provides funding for professional consulting services to support special projects,municpal fleet leasing program, water plant strategic initiatives, and organizational studies.
Travel And Per Diem	3,455	6,000	6,000	This account represents costs associated with out-of-town travel and accommodation expenses for specialized training and certification courses/conferences relating to BCMCA
Communication Services	-	100	100	This account represents allocated costs for communication-related services
Vehicle Lease Payments	17,750	17,760	11,000	Provides for the lease of City vehicles assigned for official use. The decrease reflects updated lease schedules and vehicle replacement timing.
General Printing & Binding	8,625	2,000	3,000	The purchase of different printed materials such as printing reports, brochures, publications, and other departmental materials.
Misc. Marketing/Info Tools	860	5,000	60,000	This represents costs associated with marketing, community outreach town hall meetings, public information materials, and outreach tools
Other Current Charges-Misc.	9,900	5,000	5,000	This represents costs for miscellaneous charges, such as shirts and small purchases not classified under other line items.
Community Recognition	-	5,000	5,000	Supports awards, certificates, and recognition programs for residents, businesses, and community partners contributing to the City's success.
City Manager's Misc. Exp	769	2,500	750	Covers incidental and protocol-related expenses incurred by the City Manager in the course of official duties.
General Office Supplies	226	500	750	Funds the purchase of office supplies, paper, and materials required for daily operations.
Fuel-City Vehicles	1,880	1,500	1,500	Provides funding for fuel and related costs for City vehicles assigned to the department.

City of North Lauderdale
Schedule of Expenditures
City Manager Department (0501)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Books/Subscriptions/Publications	200	1,000	1,000	Covers the cost of professional publications, reference materials, and online subscriptions essential for staff development and operations.
Memberships/Professional Dues	2,087	3,500	3,500	Funds annual memberships and dues for professional organizations supporting municipal management, training, and networking.
Training And Seminars	2,650	4,000	4,000	This account represents costs associated with out-of-town travel and accommodation expenses for specialized training and certification courses/conferences relating to BCMCA.
Workers' Compensation	302	415	540	This account represents allocated worker's compensation insurance premiums as provided by HR-Risk Management.
Vehicle Maintenance	800	800	900	This account covers the cost of gas and oil used for city vehicles as provided by PW-Fleet Maintenance.
Information Technology	30,740	32,720	37,430	This account is for technology related costs such as leased computers, internet, intranet, land lines, network, telephone, software licenses, database needs and support services.
Total Operating Expenditures	$ 186,317	$ 162,795	$ 540,470	
Total City Manager	**$ 643,884**	**$ 691,895**	**$ 1,493,011**	

City of North Lauderdale
Schedule of Expenditures
City Attorney Department (1401)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Operating Expenditures				
Legal Srvs-City Retainer	$ 253,800	$ 271,545	$ 240,000	Covers the City Attorney's retainer for general legal counsel, attendance at Commission meetings, and routine legal matters.
Legal Srvs-Human Resources	163,510	80,000	100,000	Covers legal support for labor relations, employee grievances, negotiations, and other personnel-related matters.
Legal Srvs-Finance	13,651	25,000	20,000	Covers legal assistance for financial matters, including contracts, procurement, and fiscal compliance.
Legal Srvs-Code Enforcement	84,945	88,400	90,000	Covers legal support for Code Enforcement hearings, lien processing, and enforcement actions.
Legal Srvs-Comm Development	2,129	2,500	2,500	Covers legal review and support for planning, zoning, and development-related matters.
Legal Srvs-Public Works	33,419	10,000	25,000	Covers legal services for public infrastructure, capital projects, and related contract reviews.
Legal Srvs-Parks And Rec	7,290	5,000	10,000	Covers legal review of facility agreements, event contracts, and parks-related compliance matters.
Legal Srvs-General Matters	63,055	60,000	60,000	Covers legal services for general City operations, policy interpretation, and intergovernmental issues not assigned to a specific department.
Legal Srvs-City Clerk	24,223	10,000	10,000	Covers legal assistance for public records, elections, and compliance with Sunshine and ethics laws.
Reimbursable Expenditures	2,176	3,200	3,200	Covers reimbursable expenses incurred by the City Attorney's Office for travel, research, and other authorized costs.
Total Operating Expenditures	$ 648,196	$ 555,645	$ 560,700	
Total City Attorney	**$ 648,196**	**$ 555,645**	**$ 560,700**	

City of North Lauderdale
Schedule of Expenditures
City Clerk Department (1801)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 186,374	$ 215,620	$ 197,824	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	2,246	-	-	
Car Allowance	2,400	2,400	2,400	Covers a monthly vehicle allowance in lieu of the use of a City vehicle.
FICA Taxes	14,168	16,680	15,317	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	14,779	30,190	23,809	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	909	2,290	2,150	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	26,919	40,785	16,922	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	912	2,140	2,140	Covers disability insurance premiums for eligible staff members.
Life Insurance	359	760	760	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 249,066	$ 310,865	$ 261,322	
Operating Expenditures				
Travel And Per Diem	$ 2,192	$ 6,000	$ 7,000	This account respresents costs associated with travel for accomodations for training required for specialized training and certifications.
Misc. Marketing/Info Tools	-	2,000	2,000	This account is used to purchase pins/pens and other marketing tools for the City Clerk's Office.
Codification Of Ordinance	3,933	8,000	8,000	This account represents costs associated with codification and supplements for the City Code.
City Stationary	55	500	500	This account represents costs associated with City letterhead to be used by the City Clerk's Office and Mayor and City Commission.
Other Current Charges-Misc.	11,845	15,000	68,000	This account represents the costs associated with Sheriff's Office detail for City Commission Meetings, apparel for City Clerk and Deputy City Clerk, shredding of documents pursuant to Florida Records retention laws, Records Management Consultant.
Legal Advertising	28,647	30,000	30,000	This account represents costs associated with advertising in a newpaper of general circluation as required by State Statutes for City Commission Meetings.
Election Expenditures	18,246	15,000	4,000	This account represents costs associated with preparing for qualifying of candidates for the November 2026 municipal election.
General Office Supplies	330	1,000	1,000	This account represents costs associated with the purchase of office supplies (pens/paper/certifications/proclatmations) and standard operating supplies to support regular office functions.
Books/Subscriptions/Publications	-	1,000	1,000	This account represents costs associated with the purchase of updated Government in the Sunshine manuals and Robert's Rules of Order.
Memberships/Professional Dues	754	2,000	2,500	This account represents costs associated with memberships for City Clerk and Deputy City Clerk for Broward County Municipal Clerks Association, Florida Association of City Clerks and International Association of City Clerks.
Training And Seminars	1,385	4,000	4,500	This account represents costs associated with various registration fees/conferences/webinars required to maintain certifications: Florida Association of City Clerk, International Association of Municipal Clerks, FL Records Management Association.

City of North Lauderdale
Schedule of Expenditures
City Clerk Department (1801)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Workers' Compensation	144	229	167	This account represents allocated worker's compensation insurance premiums as provided by HR-Risk Management.
Information Technology	40,990	43,630	49,910	This account repesents costs associated with Information Technology costs for the City Clerk's Office.
Total Operating Expenditures	$ 108,521	$ 128,359	$ 178,577	
Total City Clerk	**$ 357,587**	**$ 439,224**	**$ 439,899**	

City of North Lauderdale
Schedule of Expenditures
Human Resources Department (0601)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 293,126	$ 325,240	$ 370,692	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Internships	6,695	45,000	75,000	This is to pay for the internship program as needed during the Summer.
Car Allowance	3,600	3,600	3,600	Covers a monthly vehicle allowance in lieu of the use of a City vehicle.
FICA Taxes	22,664	28,600	34,371	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	40,029	45,540	43,724	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	2,250	3,250	3,250	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	25,367	23,780	42,742	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	1,679	1,920	1,920	Covers disability insurance premiums for eligible staff members.
Life Insurance	718	760	760	Provides funding for life insurance premiums for eligible staff members.
Unemployment Compensation	3,618	10,000	10,000	This is for payments to former employees who apply for unemployment compensation from the State
Total Personal Services	$ 399,746	$ 487,690	$ 586,059	
Operating Expenditures				
Misc. Consulting Services	$ 10,602	$ 10,000	$ 30,000	This is for outside consultants, professionals for HR Projects; Salary Surveys, Code/Handbook study.
Flexible Spending Admin Fees	2,493	2,000	3,500	Covers Flexible Spending Administrative Fees.
Contractual Services	67,522	160,000	160,000	Funds the costs for Security Guard(s).
Travel And Per Diem	3,570	3,500	3,500	Covers Conferences, Seminars, and Hotels.
General Printing & Binding	171	1,250	1,250	Provides fundig for leave requests, business cards.
Employee Wellness Program	1,574	3,000	3,000	Covers Flu shots, health and wellness items.
Employee Events	28,395	50,000	75,000	Funds monthly Holiday lunches, Open Enrollments, and Ice cream socials.
Recognition Events	4,883	7,500	7,500	This is for Employee Appreciation events throughout the year.
Other Current Charges-Misc.	1,983	1,000	1,000	This represents costs for miscellaneous charges, such as shirts and small purchases not classified under other line items.
Advertising	2,793	12,000	10,000	This account covers Recruiting services and sources - Zip Recruiter, Indeed, Government Jobs, Professional Publications.
Pre-Employment Screening	1,344	5,000	6,000	This cost is associated with hiring requirements to include criminal, workers' comp, social security and driver's license and background checks, educational verifications and drug screening for new hires.
Medical Exams	7,590	14,000	20,000	Funds the City's medical exams for existing employees.
General Office Supplies	1,230	2,000	2,500	Covers office Supplies, Ink for copier/fax machine.
Books/Subscriptions/Publications	610	1,500	800	Covers the cost of annual HR Publications, posters, and professional publications for staff development and operations.
Memberships/Professional Dues	1,381	1,000	1,000	This account is for memberships in professional associations, subscriptions and for books, manuals, and publications necessary for staff to retain professional and technical certifications, such as HRM, FPHRA, IPMA, etc.

City of North Lauderdale
Schedule of Expenditures
Human Resources Department (0601)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Training And Seminars	2,195	3,000	4,000	This account represents costs associated with out-of-town travel and accommodation expenses for specialized training and certification courses/conferences relating to BCMCA. This cost will be used to fund city-wide initiatives relating to training and development needs for all employees, such as CDL, Saftey, Customer Service, Leadership training.
Workforce Training	26,895	30,000	30,000	
Workers' Compensation	192	340	351	This account represents allocated worker's compensation insurance premiums as provided by HR-Risk Management.
Information Technology	61,480	65,450	74,860	Cost for computers, software maintance, licenses and support from the department of Innovation and Information Technology.
Total Operating Expenditures	$ 226,903	$ 372,540	$ 434,261	
Total Human Resources	**$ 626,649**	**$ 860,230**	**$ 1,020,320**	

City of North Lauderdale
Schedule of Expenditures
Finance Department (0906)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 882,547	$ 1,020,555	$ 1,100,199	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for
Overtime	567	1,000	1,000	Overtime is necessary to meet commitments and scheduled deadlines such as, software conversion, billing, counter customer service, etc. Implementation of ERP modules continues.
Car Allowance	3,600	3,600	3,600	Covers a monthly vehicle allowance in lieu of the use of a City vehicle.
FICA Taxes	65,177	82,640	84,517	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	89,589	133,740	154,168	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	5,835	6,140	6,140	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	106,014	117,970	170,876	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	6,709	7,245	7,245	Covers disability insurance premiums for eligible staff members.
Life Insurance	1,884	2,270	2,270	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 1,161,922	$ 1,375,160	$ 1,530,015	
Operating Expenditures				
Auditors	$ 67,500	$ 67,500	$ 95,000	Contracted cost between the City and its external auditors for the annual year-end financial audit.
Accounting Services	15,218	20,000	33,000	This account represents costs associated with providing additional professional staff for clerical support to maintain work flow during extended employee absences.
Travel And Per Diem	2,797	5,000	5,500	This account is for out-of-town travel and accommodations associated with specialized training and required certification courses or conferences, including GFOA, FGFOA, etc., includes registration, airline travel, meals, etc
General Printing & Binding	2,711	3,700	3,800	Costs for the Annual Comprehensive Financial Report (ACFR), payroll documents, occupational licenses, cash receipts and accounts payable.
Other Current Charges-Misc.	1,190	4,000	4,000	This represents costs for miscellaneous charges, such as shirts and small purchases not classified under other line items.
General Office Supplies	4,268	3,400	3,500	Costs pertaining to the purchase of basic and other miscellaneous small desk supplies.
Books/Subscriptions/Publications	199	500	500	This account is for subscriptions and for books, manuals and publications necessary for staff to retain professional and technical certifications.
Memberships/Professional Dues	1,240	1,550	1,725	This account is for memberships in professional associations necessary for staff to retain professional and technical certifications; Government Finance Officers Association (GFOA), Florida Government Finance Officers Association (FGFOA), CPA License renewals, etc.
Training And Seminars	2,284	4,000	4,500	Training - General is available for Continuing Professional Education (CPE) Credits for staff ongoing training and development.
Workers' Compensation	571	924	1,009	This account represents allocated worker's compensation insurance premiums as provided by HR-Risk Management.
Information Technology	102,470	109,080	199,630	This account is for technology related costs such as leased computers, internet, intranet, land lines, network, telephone, software licenses, database needs and support services.
Total Operating Expenditures	$ 200,448	$ 219,654	$ 352,164	
Total Finance	**$ 1,362,370**	**$ 1,594,814**	**$ 1,882,179**	

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department
Building Maintenance Division (3941)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 406,958	$ 630,960	$ 616,605	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	32,500	25,000	25,000	This line item represents the cost for overtime required for the following reasons: (1) repair to City facilities; (2) unforeseen emergencies which may require staffs' assistance;
FICA Taxes	33,165	50,190	49,083	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	55,550	89,560	82,480	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	1,773	3,250	3,250	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	84,705	105,460	120,202	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	3,051	3,780	3,780	Covers disability insurance premiums for eligible staff members.
Life Insurance	1,299	1,640	1,640	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 619,001	$ 909,840	$ 902,040	
Operating Expenditures				
Architect And Engineering	$ 5,000	$ 40,000	$ 40,000	Costs associated with architectural and engineering services for design, permitting and construction.
Pest Control	4,322	10,000	10,000	Costs associated with removal of dead animal carcasses and disposal services and pest maintenance.
Travel And Per Diem	2,027	1,000	1,000	Costs associated with travel for conferences/seminars, registration, hotels and meals.
Electricity	-	-		Costs associated with electricity usage for all City buildings.
Vehicle Leasing	60,534	51,000	44,000	Costs associated with vehicle leasing for city vehicles/personnel.
R&M-Structures & Buildings	947,362	500,000	400,000	Costs associated with repairs and maintenance of City buildings.
R&M-Equipment	20,687	20,000	20,000	Costs associated with repairs and maintenance of City equipment.
R&M-Misc.	10,145	5,000	5,000	Costs associated with miscellaneous and unforessen expenditures.
General Printing & Binding	55	500	500	Costs associated with printing of letterhead, envelopes, business cards and brochures.
Other Current Charges-Misc.	3,042	10,000	150,000	Costs associated with unanticipated one-time expenses that cannot be charged in other budgeted line items.
General Office Supplies	6,063	6,000	6,000	Costs associated with office supplies utilized by all department personnel.
Signs and Banners	3,927	7,500	7,500	Costs associated with production of signs and banners for various PW projects for the purposes of residential information.
Fuel-City Vehicles	8,828	10,000	10,000	Costs associated with the cost of gas and oil used for City vehicles.
Operating Equipment	1,261	2,500	2,500	Costs associated with repairs and maintenance of miscellaneous City equipment.
Cleaning Chemicals & Supplies	22,983	25,000	25,000	sanitary agents needed for maintainance of medians and rights-of-ways of City facilities.
Uniforms	4,401	5,000	5,000	Costs associated with of uniforms, shirts, safety shoes, jackets and caps for employees.
Safety Supplies	3,040	5,000	5,000	Costs associated with safety clothing such as safety goggles, gloves, hard hats, vests, etc.

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department
Building Maintenance Division (3941)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Books/Subscriptions/Publications	858	500	500	Costs associated with subscription and publications in professional associations such as the American Public Works Association.
Memberships/Professional Dues	3,416	4,000	4,000	Costs associated with memberships in professional associations such as the American Public Works Association.
Training And Seminars	3,944	2,000	2,000	Costs associated with training for the Department's continuing efforts to train and retain the highest qualified professional and technical personnel as stated in the Department's goals and objectives.
Workers' Compensation	6,487	11,476	11,121	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Vehicle Maintenance	13,300	10,100	10,500	Costs associated with repairs and maintenance of all City vehicles.
Information Technology	235,680	250,880	286,970	Costs associated with technology related expenses such as computers, internet, intranet, network, telephone, software licenses and support services.
Total Operating Expenditures	$ 1,367,361	$ 977,456	$ 1,046,591	
Total Building Maintenance	**$ 1,986,362**	**$ 1,887,296**	**$ 1,948,631**	

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department -
Facility Maintenance Division (3942)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Operating Expenditures				
R&M-Structures & Buildings	$ 10,005	$ 1,500,000	$ 1,500,000	Costs associated with repairs and maintenance of City buildings.
Total Operating Expenditures	$ 10,005	$ 1,500,000	$ 1,500,000	
Total Facility Maintenance Division	**$ 10,005**	**$ 1,500,000**	**$ 1,500,000**	

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department
Grounds Maintenance Division (3944)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 352,967	$ 347,710	$ 396,482	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	12,824	2,000	12,000	This line item represents the cost for overtime required for unforeseen emergencies which may require staffs' assistance.
FICA Taxes	26,942	26,755	31,249	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	45,382	53,070	57,187	eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	1,111	1,520	1,520	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	63,013	62,750	75,055	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	3,015	3,220	3,220	Covers disability insurance premiums for eligible staff members.
Life Insurance	1,028	1,500	1,500	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 506,283	$ 498,525	$ 578,213	
Operating Expenditures				
Architect and Engineering	$ -	$ 20,000	$ 40,000	Costs associated with architectural and engineering services for design, permitting and construction.
Contractual Services	288,473	500,000	500,000	Costs associated with contractual services related to maintenance of all City-owned roads and some county and state-owned roads such as McNab, Bailey and State Rd 7.
Electricity	299	1,000	1,000	Costs associated with electricity usage for all City buildings.
Water	12,229	55,000	55,000	Costs associated with water usage for all City-owned roads and some county and state-owned roads.
Vehicle Leasing	40,265	25,500	43,500	Costs associated with vehicle leasing for city vehicles/personnel.
R&M-Equipment	8,864	10,000	10,000	Costs associated with repairs and maintenance of City equipment.
R&M-Grounds/Landscaping	21,931	100,000	150,000	Costs associated with repairs and maintenance of landscaping on all City-owned roads and some county and state-owned roads.
R&M-Irrigation	161	-	-	
R&M-Miscellaneous	210,737	250,000	300,000	Costs associated with miscellaneous and unforessen expenditures with regards to City-owned roads and some county and state-owned roads.
General Office Supplies	-	750	1,000	Costs associated with office supplies utilized by all department personnel.
Fuel-City Vehicles	10,315	12,000	12,000	Costs associated with the cost of gas and oil used for City vehicles.
Operating Equipment	150	7,500	7,500	Costs associated with repairs and maintenance of City equipment such as lawn mowers, etc
Chemicals	-	500	5,000	Costs associated with fertilizers, pesticides, herbicides, cleaners and sanitary agents needed for maintainance of medians and rights-of-ways of City facilities.
Uniforms	5,352	7,000	7,000	Costs associated with of uniforms, shirts, safety shoes, jackets and caps for employees.
Safety Supplies	381	3,000	3,000	Costs associated with safety clothing such as safety goggles, gloves, hard hats, vests, etc.
Membership/Professional Dues	-	500	500	Costs associated with memberships in professional associations such as the American Public Works Association.
Training And Seminars	1,815	1,000	1,000	Costs associated with training for the Department.
Workers' Compensation	5,759	20,020	20,163	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Vehicle Maintenance	4,500	7,000	6,500	Costs associated with repairs and maintenance of all City vehicles.
Total Operating Expenditures	$ 611,231	$ 1,020,770	$ 1,163,163	
Total Grounds Maintenance Division	**$ 1,117,514**	**$ 1,519,295**	**$ 1,741,376**	

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department
Street Lighting Division (3946)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Operating Expenditures				
Electricity	$ 2,558	$ -	$ -	Costs associated with electricity usage for all City streets.
Street Lighting/Electricity	345,595	330,000	370,000	Costs associated with lighting and electricity usage for all City streets.
Decorative Street Lighting Electricity-FPL	11,453	10,000	13,000	Costs associated with decortative lighting and electricity usage for all City streets.
R&M-Decorative Street Lights	9,122	50,000	50,000	Costs associated with the repair and maintenance of decorative lighting usage for all City streets.
R&M-Street Lighting	18,658	50,000	20,000	Costs associated with the repair and maintenance of all lighting usage for all City streets.
R&M-Street Lighting-SR7 FDOT	15,904	33,750	39,654	Costs associated with the repair and maintenance of all lighting usage for along State Road 7.
Training	1,716	-	-	
Total Operating Expenditures	$ 405,006	$ 473,750	$ 492,654	
Total Street Lighting Division	**$ 405,006**	**$ 473,750**	**$ 492,654**	

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities
Canal Maintenance Division

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 229,810	$ 318,870	$ 324,555	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	24,862	10,000	20,000	This line item represents the cost for overtime required for unforeseen emergencies which may require staffs' assistance.
FICA Taxes	19,458	26,100	27,329	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	24,075	45,970	43,663	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	1,308	2,400	2,400	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	52,996	68,840	62,075	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	1,592	1,600	1,600	Covers disability insurance premiums for eligible staff members.
Life Insurance	701	1,060	1,060	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 354,801	$ 474,840	$ 482,682	
Operating Expenditures				
Legal Srvs-Other Funds	$ 1,006	$ 2,500	$ 2,500	Costs associated with litigation services.
Architect and Engineering	-	100,000	100,000	Costs associated with architectural and engineering services for design, permitting and construction.
WCD Board Members	11,735	12,230	11,200	Costs associated with Water Control District memberships.
Vehicle Leasing	5,857	6,000	6,000	Costs associated with vehicle leasing for city vehicles/personnel.
Other Insurance-WCD	23,146	15,000	15,000	Costs associated with Water Control District insurance.
R&M-Equipment	17,687	10,000	10,000	Costs associated with repairs and maintenance of City equipment.
R&M-Grounds	350,111	350,000	325,000	Costs associated with repairs and maintenance of City grounds.
R&M-Berms	-	25,000	25,000	Costs associated with repairs and maintenance of City berms.
R&M-Grant (Canal Restoration)	-	3,200,000	-	
Other Current Charges-Misc.	4,452	2,500	2,500	Costs associated with unanticipated one-time expenses that cannot be charged in other budgeted line items.
Fuel-City Vehicles	6,986	7,000	7,000	Costs associated with the cost of gas and oil used for City vehicles.
Operating Equipment.	956	5,000	25,000	Costs associated with repairs and maintenance of miscellaneous City equipment.
Chemicals	51,460	60,000	70,000	Costs associated with fertilizers, pesticides, herbicides, cleaners and sanitary agents needed for maintainance of City canals.
Uniforms	2,881	4,000	5,000	Costs associated with of uniforms, shirts, safety shoes, jackets and caps for employees.
Safety Supplies	893	2,000	2,000	Costs associated with safety clothing such as safety goggles, gloves, hard hats, vests, etc.
Misc. Operating Supplies	2,807	2,000	2,000	Costs associated with unanticipated one-time supplies that cannot be charged in other budgeted line items.
Memberships/Professional Dues	517	1,500	1,600	Costs associated with memberships in professional associations such as the South Florida Water Management District.
Training And Seminars	1,081	2,000	2,000	Costs associated with training for the Department's continuing efforts to train and retain the highest qualified professional and technical personnel as stated in the Department's goals and objectives.
Workers' Compensation	4,678	16,971	16,445	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Vehicle Maintenance	3,900	4,900	4,900	Costs associated with repairs and maintenance of all City vehicles.
Total Operating Expenditures	$ 490,153	$ 3,828,601	$ 633,145	
Capital Expenditures				
Capital - Machinery/Equipment		$ -	$ 2,600,000	
Total Capital Expenditures	$ -	$ -	$ 2,600,000	
Total Canal Maintenance Division	**$ 844,955**	**$ 4,303,441**	**$ 3,715,827**	

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department
Solid Waste and Recycling Division (3948) *

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries and Wages	$ 40,195	$ -	$ -	
Employee Incentive Pay	-	-	-	
Overtime	11,502	-	-	
FICA Taxes	3,977	-	-	
401 (A) Retirement	5,748	-	-	
457 Deferred Compensation	806	-	-	
Health/Dental Insurance	10,740	-	-	
Disability Insurance	427	-	-	
Life Insurance	120		-	
Total Personal Services	$ 73,515	$ -	$ -	
Operating Expenditures				
Misc. Professional Services	$ -	$ -	$ -	
External Admin Costs	4,033	-	-	
Solid Waste Services	3,752,950	-	-	
Assessment Commission & Fees	78,928	-	-	
Vehicle Leasing	2,555	-	-	
Other Current Charges-Misc.	166,317	-	-	
Fuel - Vehicles and Equipment	42	-	-	
Workers' Compensation	-	-	-	
Vehicle Maintenance	-	-	-	
Total Operating Expenditures	$ 4,004,825	$ -	$ -	
Capital Expenditures				
Capital - Machinery/Equipment	$ -	$ -	$ -	
Total Capital Expenditures	$ -	$ -	$ -	
Total Solid Waste and Recycling Division	**$ 4,078,340**	**$ -**	**$ -**	
Total Public Works	**$ 8,442,182**	**$ 9,683,782**	**$ 9,398,488**	

* A new special revenue fund (fund 165) for Solid Waste was established in Fiscal Year 2025.

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation Department
Parks Division (7071)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 1,121,779	$ 1,263,200	$ 1,374,689	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	69,045	75,000	75,000	Overtime needed to facilitate, host and co-sponsor 60 + Special Events, Maintenance call outs for issues and emergencies
FICA Taxes	88,164	102,380	110,901	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	154,606	188,420	202,959	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	2,839	4,000	4,000	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	184,044	202,890	252,376	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	7,549	8,300	8,300	Covers disability insurance premiums for eligible staff members.
Life Insurance	3,214	3,780	3,780	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 1,631,240	$ 1,847,970	$ 2,032,005	
Operating Expenditures				
Architect And Engineering	$ 32,570	$ 25,000	$ 50,000	Conceptual design art renderings, boundary surveys, and architectural support & Grant Support Services
Contractual Services	-	-	25,000	Costs for Marketing and Department Support Services
Travel And Per Diem	2,440	4,500	6,000	Costs associated with travel and per diem for out of area training and development opportunities
Communication Services	5,478	5,000	7,000	This account represents allocated costs for communication-related services
Electricity	82,273	95,000	96,000	This account represents allocated costs for electricity usage.
Water/Sewer/Garbage	320,131	295,000	320,000	This account represents allocated costs for water, sewer, and garbage
Vehicle Leasing	89,264	59,000	96,000	Provides for the lease of City vehicles assigned for official use.
R&M-Structures & Buildings	132,522	300,000	300,000	Supports infrastructure and facility maintenance, repair, and construction
R&M-Misc.	203,051	300,000	200,000	Costs for maintenance of park amenities across the City
General Printing & Binding	19,098	18,000	17,650	Costs for business cards, paper purchases, and printing flyers
Other Current Charges-Misc.	794	4,000	4,400	This represents costs for miscellaneous charges, such as shirts and small purchases not classified under other line items.
General Office Supplies	7,260	5,000	5,300	Costs for office supplies and equipment
Signs and Banners	8,420	7,000	8,270	Costs for signs and material necessary for setup, events, notices, and etc.
Fuel-City Vehicles	32,406	36,000	35,000	Provides funding for fuel and related costs for City vehicles assigned to the department.
Operating Equipment	6,899	25,000	37,800	Costs for park amenities and equipment (trash cans, trailers, and etc.)
Chemicals	2,405	6,000	6,500	Cost for lawn and landscaping chemicals
Cleaning Chemicals & Supplies	22,711	21,700	23,790	Costs for janitorial cleaning and deordirizers
Uniforms	13,454	12,000	10,000	Uniforms and protective wear Maintennace Team
Safety Supplies	2,962	5,000	4,200	Medical Supplies, safety equipment and supplies

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation Department
Parks Division (7071)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Books/Subscriptions/Publications	-	2,200	2,800	References for construction specifications and maintenance manuals
Memberships/Professional Dues	1,617	6,800	7,500	Supports memberships in Professional organizations NRPA, FRPA, and FFEA
Training And Seminars	7,095	7,000	15,700	Training budget to support the growth and development of Maintenance & Administrative employees
Workers' Compensation	22,550	30,292	29,855	This account represents allocated worker's compensation insurance premiums as provided by HR-Risk Management.
Vehicle Maintenance	10,900	13,200	13,000	Maintains City vehicles including preventive maintenance
Information Technology	153,710	163,620	249,540	Charged by IT Department for Technological Expenses hardware, software and related support
Total Operating Expenditures	$ 1,184,594	$ 1,446,312	$ 1,571,305	
Grants & Aid Expenditures				
Youth Work Sponsorships		$ -	$ -	
Youth Athletic Aid	7,710	13,000		
Total Grants & Aid Expenditures	$ 7,710	$ 13,000	$ -	
Capital Expenditures				
Improvements O/T Buildings		$ -	$ -	
Capital - Machinery and Equipment	23,745	-	-	
Total Capital Expenditures	$ 23,745	$ -	$ -	
Total Parks Division	**$ 2,847,289**	**$ 3,307,282**	**$ 3,603,310**	

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation
Recreation Division (7072)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 590,158	$ 697,775	$ 756,417	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Seasonal/Temp Salaries	78,106	112,140	120,000	Provides funding for seasonal and temporary employee salaries.
Overtime	56,478	50,000	60,000	Overtime needed to facilitate, host Special Events, Maintenance call outs for issues and emergencies
FICA Taxes	53,372	65,800	71,636	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	38,786	66,040	56,594	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	3,751	5,650	5,650	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	43,046	80,875	54,776	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	2,040	3,510	3,510	Covers disability insurance premiums for eligible staff members.
Life Insurance	987	1,130	1,130	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 866,724	$ 1,082,920	$ 1,129,713	
Operating Expenditures				
Electricity	$ 10,709	$ 12,500	$ 13,500	This account represents allocated costs for electricity usage.
Water/Sewer/Garbage	11,661	12,890	13,290	This account represents allocated costs for water, sewer, and garbage.
R&M-Equipment	9,239	18,000	20,000	Equipment to support recreation programming at facilities.
Other Promotional Events	165,886	300,000	280,000	Support the City's special events and co-sponsored events.
Cultural Events	-	100,000	100,000	Fund to facilitate Multicultural Festivals and Special Events.
North Lauderdale Days	78,052	90,000	90,000	Supports the Annual City Anniverssary of North Lauderdale Days.
Signs and Banners	15,750	15,000	24,000	Signs and material necessary for setup, events, notices, and etc.
Fuel-City Vehicles	1,102	3,500	4,500	Provides funding for fuel and related costs for City vehicles assigned to the department.
Operating Equipment	158	-	-	
Uniforms	6,523	7,500	7,800	Costs for uniforms for recreation employees.
Safety Supplies	1,898	1,500	3,400	Funds Medical and Safety Supplies.
Rec Center Supplies	6,893	-	-	
Misc. Operating Supplies	16,934	25,000	25,000	Costs for incidental items for operational use in Recreation.
Training and Seminars	650	-	19,700	Provides Training budget to support the growth and development of Recreation & Administrative Team.
Workers' Compensation	13,533	31,299	30,022	This account represents allocated worker's compensation insurance premiums as provided by HR-Risk Management.
Vehicle Maintenance	17,500	16,900	16,900	Funds expenses for repairs and preventive maintenance for City Vehicles and Buses.
Information Technology	71,730	76,360	87,340	Charged by IT Department for Technological Expenses hardware, software and related support.
Total Operating Expenditures	$ 428,217	$ 710,449	$ 735,452	
Total Recreation Division	**$ 1,294,940**	**$ 1,793,369**	**$ 1,865,165**	

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation Department
Recreation Programs Division (7073)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Seasonal/Temp Salaries	$ 309,068	$ 395,945	$ 448,855	Provides funding for seasonal/temporary employee salaries.
Overtime	16,006	26,500	30,000	Overtime needed to facilitate, host and co-sponsor 60 + Special Events, Camps and Programs.
FICA Taxes	24,902	32,320	36,632	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
Total Personal Services	$ 349,976	$ 454,765	$ 515,487	
Operating Expenditures				
R&M-Equipment	$ 494	$ -	$ -	
Other Current Charges - Misc.	-	-	2,500	This represents costs for miscellaneous charges, such as shirts and small purchases not classified under other line items.
Credit/Debit Card Fees	15,792	15,000	22,500	Credit / Debit card fees charged by our electronic vendors for all credit/debit card transactions.
Voucher Program	-	-	20,000	Grant program to reduce athletic fee for residents who need financial assistance to participate in Youth Sports.
Afterschool Program	20,193	15,000	21,500	Costs to help support the Afterschool Program at the Teen Center.
Teen Club	48,920	64,000	70,300	Helps support the Teen Club programs and trips.
Misc. Recreation Activities	-	-	3,000	Costs to help support Recreation Programming.
Senior Trips And Activities	9,012	14,000	12,000	Supports Senior Programs and Trips.
Teacher Planning Days	15,756	24,000	26,760	Costs to help support Kids Day Off Camp and Teacher Planning Days Camp.
Youth Soccer	25,278	28,000	31,550	Supports the operations of Youth Soccer programs.
Family Trips	5,145	4,200	6,500	Funds Family Trips to Professional Sports Games and Etc.
Summer Recreation	105,473	135,000	139,240	Funds Summer Camp with trips and activities.
Adults Sports Programs	314	2,000	3,200	Supports Cricket and other adult programs.
Holiday Camp	10,286	11,400	13,500	Funds Holiday Camps with trips and activities.
Spring Camp	8,594	14,470	17,500	Costs to help support Spring Camp with trips and activities.
Concessions And Vending	6,880	7,000	11,750	This account supports vending machines in city hall and teen center.
Youth Basketball	11,702	9,200	10,750	Supports operations of Youth Basketball.
Signs and Banners	318	-	-	
Fuel-City Vehicles	12,842	17,000	17,600	Provides funding for fuel and related costs for City vehicles assigned to the department.
Total Operating Expenditures	$ 296,997	$ 360,270	$ 430,150	
Total Recreation Programs Division	**$ 646,974**	**$ 815,035**	**$ 945,637**	

City of North Lauderdale
Schedule of Expenditures
Parks and Recreation Department
Aquatics Division (7074)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Operating Expenditures				
Pool Administration	$ 423,706	$ 443,000	$ 463,000	This represents the expense account for Management of Pool Operations.
Electricity	22,179	23,700	24,750	This account represents allocated costs for electricity usage.
Water/Sewer/Garbage	15,848	20,000	22,300	This account represents allocated costs for water, sewer, and garbage.
R&M-Structures & Buildings	4,610	68,500	72,300	Helps maintain Aquatic Facility.
R&M-Equipment	25,495	102,100	80,000	Funds the Maintenance for Splash Pad, Heaters, and Pool Equipment.
Environmental Permits	691	3,000	2,500	This account represents allocated costs for environmental permits.
Aquatics Activities	-	4,000	4,000	Costs to help support different aquatic activities.
Signs and Banners	847	2,800	2,400	Costs for signs and material necessary for setup, events, notices, and etc.
Operating Equipment	4,183	17,500	17,200	Funds the purchase of pool equipment, chemical feeders, pool pumps, and etc.
Chemicals	26,874	36,500	38,900	Funds Chlorine and other Pool Chemicals.
Information Technology	20,490	21,820	24,950	This account repesents costs associated with Information Technology costs.
Total Operating Expenditures	$ 544,923	$ 742,920	$ 752,300	
Total Aquatics Division	**$ 544,923**	**$ 742,920**	**$ 752,300**	
Total Parks and Recreation	**$ 5,334,126**	**$ 6,658,606**	**$ 7,166,412**	

City of North Lauderdale
Schedule of Expenditures
Community Development Department
Community Development Division (3005)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 966,707	$ 1,058,400	$ 1,105,759	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	9,477	12,000	12,000	This item is to cover major projects and work outsid eof city schedule and unforseen circumstances.
Car Allowance	2,285	6,600	6,600	Covers a monthly vehicle allowance in lieu of the use of a City vehicle.
FICA Taxes	72,712	81,500	86,013	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	126,352	135,760	156,488	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	16,761	11,570	11,570	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	168,446	154,450	185,272	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	6,477	7,500	7,500	Covers disability insurance premiums for eligible staff members.
Life Insurance	2,437	2,460	2,460	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 1,371,654	$ 1,470,240	$ 1,573,662	
Operating Expenditures				
Misc. Consulting Services	$ 57,524	$ 80,000	$ 180,000	This line item is to hire a consultant regarding Non-Tax Revenue, Contract services for Surtax and additional professional services.
General Planning	-	30,000	400,000	This line is to update of the Land Development Code Chapters 94, 98 and 106.
Temporary Assistance	-	-	-	
Comprehensive Plan Amendments	41,301	25,000	-	
Recording Fees	-	2,000	-	
Architect And Engineering	12,040	25,000	25,000	This line item is the cost for DRC review for all dvelopment and zoning items.
Re-development Planning Workshops	110	20,000	20,000	To host the workshops for the updates to the Land Development Code.
BCC Inspections Services	973,987	900,000	950,000	This item is the cost of the constract for building services with Broward County.
Travel And Per Diem	9,266	11,000	11,000	Attendance at National, State and out of area conferences, workshop and training.
Communication Services	340	-	-	
Office Rent	54,148	-	-	
Vehicle Leasing	3,516	-	6,400	This line item is the cost of the pool vehicle.
General Printing & Binding	906	2,500	2,500	Prinitng of business cards, banners and stickers for the building services.
Other Current Charges-Misc.	-	3,000	3,000	The cost to maintain the garden.
Credit/Debit Card Fees	37,459	40,000	45,000	This line item is the cost absorb by the city to process card payments.
Economic Develop Costs	65,425	135,000	143,000	Funds Small Business Grants $100,000, Events-BizArt $4,750, Taste of North Lauderdale$10,000, Small Business Workshop$1,000, Chamber membership $25,000, Greater Fort Lauderdale Alliance $2,250.
General Office Supplies	8,055	4,500	4,500	The cost of general and desktop office supplies needed to support staff.
Maps & Blueprints	-	500	500	Funds outside mapping services.
Fuel-City Vehicles	461	500	500	Costs to fuel pool vehicle.
Uniforms	2,490	3,500	3,500	This line item is the cost for employee uniforms.

City of North Lauderdale
Schedule of Expenditures
Community Development Department
Community Development Division (3005)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Furniture And Equipment	-	2,000	2,000	Replace boken or buy new equipment and furniture such as chairs and desk.
Books/Subscriptions/Publications	367	300	-	
Memberships/Professional Dues	3,871	6,500	6,000	Membership dues for APA $2000, ICMA$1200, FCCMA$500, BCCMA$500, Housing $1000, Permit Clerks $300, Notary $500.
Training And Seminars	3,220	8,000	8,000	Attendance to National and State conferences to maintain certifcation and for professional development. APA $4000, ICMA $2000, Housing, workshops $2000.
Workers' Compensation	596	934	2,563	This account represents allocated worker's compensation insurance premiums as provided by HR-Risk Management.
Vehicle Maintenance	800	-	900	Funds expenses for repairs and preventive maintenance for City Vehicles.
Information Technology	276,670	294,520	374,310	This line item is the cost for computers, software maintance and support from the department of Innovation and Information Technology.
Total Operating Expenditures	$ 1,552,552	$ 1,594,754	$ 2,188,673	
Grants & Aid Expenditures				
Home Repairs	$ 23,781	$ 75,000	$ 1,500,000	The Mayor and Comission approved this budget line item is to provide funding for the various grant programs administered by the Community Development Department that are offered to residents. The goal of these programs is to improve the safety, health, and overall living conditions of eligible households. The following grant program breakdown outlines the various programs the $1,500,000 in funding is allocated to- Home Mitigation, Rental Assistance, Central A/C and Minor Home Repairs.
Total Grants & Aid Expenditures	$ 23,781	$ 75,000	$ 1,500,000	
Total Community Development Division	**$ 2,947,987**	**$ 3,139,994**	**$ 5,262,335**	

City of North Lauderdale
Schedule of Expenditures
Community Development Department
Code Enforcement Division (3020)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 539,440	$ 850,650	$ 907,793	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	4,427	8,000	8,000	This line item is for unforseen circumstances which includes investigations and case preperations.
FICA Taxes	39,406	65,690	70,059	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	69,351	120,220	128,211	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	2,632	2,520	2,520	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	115,028	182,600	207,129	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	4,504	5,510	5,510	Covers disability insurance premiums for eligible staff members.
Life Insurance	1,465	1,800	1,800	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 776,255	$ 1,236,990	$ 1,331,022	
Operating Expenditures				
Recording Fees	$ 6,467	$ 8,000	$ 8,000	This line item is for LexisNexis for the recording and release of all liens and documents.
Special Master	21,120	25,000	50,000	This line item is for Special Magistrate hearings paid to our contract attorneys.
Travel and Per Diem	1,319	4,000	5,000	Attendance to conferences to maintain and obtain certification for all code officers.
Communication Services	5,932	6,000	6,000	This line item covers the cost for cell phone services.
Office Rent	115,544	-	-	
Vehicle Leasing	43,509	47,000	82,000	The cost to lease all 8 code vehicles.
R&M-Misc.	13	-	-	
General Printing & Binding	849	1,000	1,000	Printing of code material that includes, towing stickers, violation notices, flyers, business cards and all informational material.
Other Current Charges-Misc.	295	1,000	-	
General Office Supplies	2,271	5,000	5,000	The cost of general and desktop office supplies needed to support staff.
Fuel-City Vehicles	5,808	6,000	6,000	Fuel cost for all 8 code vehicles.
Uniforms	4,108	5,900	5,900	Uniforms required per FPE contract.
Misc. Operating Supplies	353	2,000	2,000	This line item is to purchase items such as flashlights and utility gear.
Memberships/Professional Dues	1,907	2,000	2,250	Subscriptions to professional organization such as Florida Association of Code Enforcement $1000 and Gold Coast Association of Code Enforcement$500, FABTO $560, remaining for new officers as hired.
Training And Seminars	3,042	4,000	5,000	Attendance conferences at F.A.C.E $1180 , FABTO $ 2100, code classes $1500 and notary $140.
Workers' Compensation	3,233	10,854	9,536	Required for on duty employees.
Vehicle Maintenance	5,300	5,800	5,400	Maintenance of all 8 code vehicles.
Information Technology	92,220	98,170	124,770	This line item is the cost for computers, software maintance, licenses and support from the department of Innovation and Information Technology.
Total Operating Expenditures	$ 332,900	$ 281,724	$ 342,856	
Total Code Enforcement Division	**$ 1,109,155**	**$ 1,518,714**	**$ 1,673,878**	
Total Community Development	**$ 4,057,142**	**$ 4,658,708**	**$ 6,936,213**	

City of North Lauderdale
Schedule of Expenditures
Police Department - Contractual (2101)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Operating Expenditures				
BSO Contract	$ 13,555,348	$ 14,823,009	$ 16,213,736	Broward Sherriff Office (BSO) contract for Personnel Expense, Operating Expenditures, Capital Outlay, and transfers and Reserves.
Crossing Guard Contract	546,083	483,650	507,833	This line item is used to fund contractual crossing guard services for all school zones within North Lauderdale.
Total Operating Expenditures	$ 14,101,431	$ 15,306,659	$ 16,721,569	
Capital Expenditures				
Capital - Machinery and Equipment	$ -	$ 750,000	$ -	
Total Capital Expenditures	$ -	$ 750,000	$ -	
Total Police	**$ 14,101,431**	**$ 16,056,659**	**$ 16,721,569**	

City of North Lauderdale
Schedule of Expenditures (9899)
Non-Departmental Department

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Accrued Leave Payouts	$ 161,737	$ 30,000	$ 100,000	Provides funding for the payout of unused vacation or sick leave to employees upon separation or retirement. The increase reflects anticipated retirements and staff transitions.
Tuition Assistance	3,974	20,000	20,000	Covers tuition reimbursement for employees participating in approved educational programs that enhance job performance and career development.
FICA Taxes	12,079	2,300	9,181	Represents the City's required employer contribution to Social Security and Medicare for eligible employee earnings.
401 (A) Retirement	21,776	4,200	16,800	Funds the City's contribution to the 401(A) retirement plan for eligible employees in accordance with benefit policies.
Total Personal Services	$ 199,566	$ 56,500	$ 145,981	
Operating Expenditures				
Misc. Professional Services	$ 2,205	$ 35,000	$ 100,000	Provides funding for specialized consulting and professional services as needed throughout the fiscal year.
Bank Service Fees	42,154	50,000	50,000	Covers banking-related service charges, merchant fees, and transaction processing costs.
County Business Licenses Comm Fee	3,651	4,000	4,000	Covers fees paid to Broward County for the administration of local business licenses.
Comm Svc Tax Admin Fees	4,629	5,500	5,500	Covers administrative fees paid to the State for the collection and distribution of the Communication Services Tax revenue.
Communication Services	9,340	12,000	10,000	Funds telephone, internet, and other communication-related services supporting departmental operations.
Postage/Freight	73,895	40,000	70,000	Provides funding for postage, courier services, and freight costs associated with mailings and document distribution.
Electricity	65,362	70,000	70,000	This account represents allocated costs for electricity usage.
Water/Sewer/Garbage	27,340	45,000	45,000	This account represents allocated costs for water, sewer, and garbage for City facillities.
Copy Machine Leases	17,219	25,000	20,000	Funds lease payments and maintenance for multifunction copier and printing equipment.
Postage Machine Leases	3,577	3,000	3,000	Covers the lease and maintenance costs of postage equipment used for departmental mailings.
Newsletter	21,622	40,000	40,000	Funds the design, printing, and distribution of the City's community newsletter and informational materials.
Other Current Charges-Misc.	2,191	5,000	2,500	Provides for miscellaneous operational expenses not specifically categorized elsewhere.
General Office Supplies	9,006	6,000	10,000	Covers the purchase of general office materials, paper, and supplies required for daily operations.
Insurance-Property & Gen. Liability	324,500	633,800	1,100,000	Provides funding for property, liability, and casualty insurance coverage for City facilities, equipment, and operations.
Total Operating Expenditures	$ 606,691	$ 974,300	$ 1,530,000	
Transfers & Contingency				
Contingency	$ -	$ 750,000	$ 850,000	Provides funding for unforeseen expenditures and emergency needs that may arise during the fiscal year.
Transfer to Capital Project Fund	2,125,000	715,000	-	No transfer is budgeted for FY 2026.
Transfer to Fire/Rescue Fund	2,659,951	3,367,947	4,565,888	Transfers funds to support operations and services provided by the Fire/Rescue Fund. The increase reflects adjustments to maintain adequate funding levels.
Transfer to Fire/Rescue Exempt Prop	526,516	523,795	523,795	Covers the City's contribution for fire protection services provided to exempt properties.
Transfer to Other Funds	-	1,000,000	-	No transfer is budgeted for FY 2026.
Transfer to WCD-Exempt Properties	112,320	111,168	113,664	Funds the City's contribution for maintenance and operations related to exempt properties within the Water Control District.
Total Transfers & Contingency	$ 5,423,787	$ 6,467,910	$ 6,053,347	
Total Non-Departmental	**$ 6,230,044**	**$ 7,498,710**	**$ 7,729,328**	

City of North Lauderdale
Schedule of Revenue and Expenditures
American Rescue Plan Act (ARPA) General Fund Subfund (Fund 005)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Other Federal - ARPA	$ 3,417,339	$ 7,114,104	$ -	
Interest Earnings	1,066,051	100,000	100,000	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Use of Fund Balance	-	4,783,733	2,447,957	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Total Revenue	**$ 4,483,390**	**$ 11,997,837**	**$ 2,547,957**	
Expenditures				
Expenditures - Direct ARPA				
Generator - Teen Center	$ 5,678	$ -	$ -	
Storage Room	25,198	-	-	
SCADA System	783,214	-	-	
Raw Water Well	1,200,000	-	-	
Digital Meters	144,661	2,106,375	-	
Operation Center	-	-	-	
Canal Restoration	-	3,299,166	-	
Storm Drainage	-	1,000,000	-	
Ambulance	-	-	-	
NFP/Business Assistance	1,045,643	454,356	-	
Premium Pay	-	-	-	
Habitat			-	
Administrative Exp	212,945	254,207	-	
Contingency	-	-	-	
Total Expenditures-Direct ARPA	$ 3,417,339	$ 7,114,104	$ -	
Expenditures - Indirect ARPA				
Residential Home Repairs	$ 132,322	$ 9,275	$ -	
Façade Improvements	-	50,000	-	
Storm Protection Program	2,291,065	3,454,133	-	
Chamber of Commerce Grant	30,000	30,000	-	
Community Outreach	-	-	-	
Highlands Park	598,081	-	-	
Fire Training Facility	-	-	-	
Fire Engine	-	180,885	950,000	Costs associated with procuring a Fire Engine for the Fire/Rescue Fund
Fire Ladder Truck	-	-	1,300,000	Costs associated with procuring a Fire Ladder Truck for the Fire/Rescue
Cyber Security	88,837	-	-	
Audio Visual	-	-	187,957	Cost associated with Audio Visual Project for the IT Fund
Parking Improvement Program	112,290	954,440	-	
Other Current Charges-Misc	-	-	-	
Contingency	-	100,000	110,000	This amount is for emergency or one time unanticipated expenses.
Transfer to Solid Waste	-	105,000	-	
Total Expenditures-Indirect ARPA	$ 3,252,595	$ 4,883,733	$ 2,547,957	
Total ARPA General Fund	**$ 6,669,934**	**$ 11,997,837**	**$ 2,547,957**	
Change in fund balance	**$ (2,186,544)**	**$ (4,783,733)**	**$ (2,447,957)**	
Fund Balance				
Beginning balance	$ 7,748,147	$ 5,561,603	$ 777,870	
Ending balance	**$ 5,561,603**	**$ 777,870**	**$ (1,670,087)**	

This Fund was established in FY 2022 via Budget Amendment #1. Projects not encumbered in current year will be re-budgeted.
Fund Balance is only shown as negative due to use of budget numbers for FY 2025, not actual.
For presentation purposes, transfers to and from the 001 General Fund have been eliminated.

City of North Lauderdale
Schedule of Revenue and Expenditures
Street Maintenance Special Revenue Fund (Fund 111)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Local Option Gas Tax: 6th Cent	$ 439,717	$ 450,000	$ 468,000	This relates to the 1 to 6 Cents Local Option Fuel Tax. This fuel tax is authorized to be used for roadway and right-of-way maintenance. The
Local Option Gas Tax: 1-3 Cent	263,863	275,000	286,000	This relates to the 1 to 3 Cents Local Option Fuel Tax. This fuel tax is authorized to fund transportation-related needs.
Local Option Gas Tax: 5th Cent	44,603	45,000	46,800	This relates to the 1 to 5 Cents Local Option Fuel Tax. authorized to be used for roadway related capital improvements.
Special Fuel Tax: 8th Cent	499,543	520,000	540,800	This relates to the 1 to 8 Cents Local Option Fuel Tax to fund buildings or improving roads, public transit, bridges, sidewalks, and other transportation infrastructure.
Interest Earnings	49,580	25,000	30,000	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Use of Fund Balance	-	3,838,915	2,508,911	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Total Revenue	**$ 1,297,306**	**$ 5,153,915**	**$ 3,880,511**	
Expenditures				
Personal Services				
Regular Salaries And Wages	$ 225,743	$ 236,165	$ 264,222	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	16,045	12,000	12,000	Funds overtime pay for staff required to work beyond regular hours to meet operational and project deadlines.
FICA Taxes	17,362	18,990	21,131	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	15,147	34,750	38,672	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	813	830	830	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	45,935	56,160	64,215	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	1,719	1,915	1,915	Covers disability insurance premiums for eligible staff members.
Life Insurance	553	710	710	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 323,317	$ 361,520	$ 403,695	
Operating Expenditures				
Architect and Engineering	$ 11,167	$ 125,000	$ -	Costs associated with architectural and engineering services for design, permitting and construction.
Internal Admin Costs	214,232	223,872	228,797	Costs associated with unanticipated one-time administrative expenses that cannot be charged in other budgeted line items.
Equipment Rentals	-	3,000	3,000	Costs associated with equipment rentals for City projects.
Vehicle Lease Payments	23,359	15,000	14,000	Costs associated with vehicle leasing for city vehicles/personnel.
R&M-Equipment	28,817	20,000	20,000	Costs associated with repairs and maintenance of City equipment.
R&M-Roads and Streets	137,899	200,000	700,000	Costs associated with repairs and maintenance of City streets.
R&M-Sidewalks	-	100,000	100,000	Costs associated with repairs and maintenance of City sidewalks.
Guardrails	4,965	12,000	12,000	Costs associated with repairs and maintenance of City guardrails.
Fuel-City Vehicles	8,361	7,000	7,000	Costs associated with the cost of gas and oil used for City vehicles.
Operating Equipment	3,334	25,000	25,000	Costs associated with repairs and maintenance of miscellaneous City equipment.
Uniforms	2,864	2,000	2,000	Costs associated with of uniforms, shirts, safety shoes, jackets and caps for employees.
Safety Supplies	768	10,000	10,000	Costs associated with safety clothing such as safety goggles, gloves, hard hats, vests, etc.
Training And Seminars	330	1,000	1,000	Costs associated with training for the Department's continuing efforts to train and retain the highest qualified professional and technical personnel.
Workers' Compensation	3,576	12,203	12,769	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Insurance	-	8,800	10,500	Costs associated with expenditures for insurance, and legal aspects of claims.

City of North Lauderdale
Schedule of Revenue and Expenditures
Street Maintenance Special Revenue Fund (Fund 111)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Vehicle Maintenance	1,500	5,700	5,800	Costs associated with repairs and maintenance of all City vehicles.
Information Technology	20,490	21,820	24,950	This account is for technology related costs such as leased computers, internet, intranet, land lines, network, telephone, software licenses, database needs and support services.
Total Operating Expenditures	$ 461,662	$ 792,395	$ 1,176,816	
Capital Expenditures				
Surtax-BOC 008 *	$ -	$ 1,500,000	$ 1,500,000	Costs associated with upgrades completed on the Boulevard of Champions Project.
Improvements O/T Buildings**	31,816	2,500,000	800,000	Costs associated with upgrades completed on the Rock Island Project.
Capital Machinery/Equipment	38,735	-	-	
Total Capital Expenditures	$ 70,551	$ 4,000,000	$ 2,300,000	
Total Street Maintenance	**$ 855,530**	**$ 5,153,915**	**$ 3,880,511**	
Change in Fund Balance	**$ 441,776**	**$ (3,838,915)**	**$ (2,508,911)**	
Fund Balance				
Beginning Balance	$ 2,157,045	$ 2,598,821	$ (1,240,094)	
Ending Balance	**$ 2,598,821**	**$ (1,240,094)**	**$ (3,749,005)**	

*** FY 2025 Surtax - BOC 008 Project for $1.5 Million will be reappropriated in FY 2026**
**** FY 2025 Improvements O/T Building Project -$1.6 Million will be moved to Fund 113 Surtax Fund in FY 2026**

City of North Lauderdale
Schedule of Revenue and Expenditures
Transportation Surtax Special Revenue Fund (Fund 113)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Transportation Surtax - County	$ 34,453	$ 11,554,667	$ 13,201,032	Revenues received from the County for various Transportation Capital projects.
Transportation Program	345,237	400,630	440,000	Revenues received from the County for the Bus Shuttle program.
Total Revenue	**$ 379,690**	**$ 11,955,297**	**$ 13,641,032**	
Expenditures				
Operating Expenditures				
Community Bus Shuttle	$ 370,257	$ 400,630	$ 440,000	Costs associated with the City Community Bus Shuttle such as repair & maintenance off the shuttle bus.
R&M Road/Street - Surtax (00006)	-	2,914,575	2,914,575	Costs associated with repair & maintenance the City's roads & streets.
Total Operating Expenditures	$ 370,257	$ 3,315,205	$ 3,354,575	
Capital Expenditures				
Infrastructure - Project 007.2 (SW 81st)	$ 34,453	$ 4,600,000	$ 4,600,000	Costs associated with Project on SW 81 St.
Infrastructure - Project 008 (BOC)	-	2,600,000	2,600,000	Costs associated with Boulevard of Champions (BOC) Project.
Infrastructure - Project 00008 (Silver Lakes)	-	1,440,092	1,440,092	Costs associated with Silver Lakes Project.
Infrastructure - Project 00XXX (Rock Island)	-	-	1,646,365	Costs associated with Rock Island Project.
Total Capital Expenditures	$ 34,453	$ 8,640,092	$ 10,286,457	
Total Transportation Surtax	**$ 404,710**	**$ 11,955,297**	**$ 13,641,032**	
Change in Fund Balance	**$ (25,020)**	**$ -**	**$ -**	
Fund Balance				
Beginning Balance	$ 5,269	$ (19,751)	$ (19,751)	
Ending Balance	**$ (19,751)**	**$ (19,751)**	**$ (19,751)**	

City of North Lauderdale
Schedule of Revenue and Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Special Assessments	$ 6,722,694	$ 6,612,770	$ 6,632,811	The Fire Assessmernt revenue source is for the provision of fire protection service and based on data provided by the Broward County Property's Appraiser's Office.
Shared Revenue-Firefighter Supplemental Comp	23,930	19,920	23,930	State of Florida provides a stipend for AS and BS college degree.
Interest Earnings	100,075	15,000	89,906	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Miscellaneous Revenue-Other	29,458	-	25,000	These revenues are related to charges for services that have not been categorized elsewhere.
Rent	5,750	10,000	10,000	This revenue is for the Training facility use from outside departments.
State Grant	200,000	-	-	
Federal Grant	-	93,750	250,000	Funding assistance from the Federal Government for capital projects.
Transfer In-General Fund for EMS Subsidy	2,659,951	3,367,947	4,565,888	Transfer from the General Fund for EMS Subsidy.
Transfer In-General Fund for Exempt Properties	526,516	523,795	523,795	Transfer from the General Fund for Exempt properties.
Use of Fund Balance or Net Position	-	450,000	1,100,000	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Fees-Other Permits	15,334	16,000	16,000	These revenues are related to charges for fees and other permits.
Charges for Services-F/R Inspection Fees	20,892	20,500	20,500	This revenue source is to cover the costs for annual fire inspections at residential and commercial establishments within the City.
Charges for Services-EMS	1,111,030	1,200,000	1,349,146	These fees are charged for Fire-Rescue's Emergency Medical Services (EMS) to transport patients to the hospital.
Total Revenue	**$ 11,415,630**	**$ 12,329,682**	**$ 14,606,976**	
Expenditures				
Administrative Division	$ 1,919,335	$ 1,813,235	1,915,660	Total cost for the Adminstrative Division
Operating Division (Station 34 & 44)	9,122,809	9,685,277	11,894,536	Total cost for the Operating Division
Non-Departmental	371,160	831,170	796,780	Total Cost for the Non-Departmental Division
Total Expenditures	**$ 11,413,304**	**$ 12,329,682**	**$ 14,606,976**	
Change in Fund Balance	**$ 2,326**	**$ (450,000)**	**$ (1,100,000)**	
Fund Balance				
Beginning Balance	$ 2,422,888	$ 2,425,214	$ 1,975,214	
Ending Balance	**$ 2,425,214**	**$ 1,975,214**	**$ 875,214**	

Schedule of Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)
Administrative Division (2001)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 336,187	$ 227,920	$ 241,356	Salaries paid to Fire Chief and Administrative Assistant.
FICA Taxes	24,822	17,440	18,464	Represents the City's required employer contribution to Social Security and Medicare for Fire Chief and Administrative assistant.
401 (A) Retirement	7,985	8,485	9,654	Costs for 401(A) retirement for Administration.
Florida Retirement System (FRS)	72,729	56,720	62,262	Costs or Florida Retirement System Pension paid for Adminstration.
457 Deferred Compensation	5,173	6,250	6,250	Funds the City's contribution to deferred compensation plans for Administration.
Health/Dental Insurance	34,837	26,925	33,844	Provides funding for medical and dental insurance premiums.
Disability Insurance	1,923	1,500	1,500	Covers disability insurance premiums.
Life Insurance	662	565	565	Provides funding for life insurance premiums.
Total Personal Services	$ 484,318	$ 345,805	$ 373,895	
Operating Expenditures				
Legal Srvs-Other Funds	$ 2,714	$ 17,000	$ 19,000	Legal services provided by the City Attorney.
Medical Director-EMS	30,000	30,000	30,000	The State of Florida requires all rescue systems to provide a medical director. The funding for this year is earmarked for the Medical Director Services contract.
Internal Admin Costs	976,344	1,020,279	1,042,725	Determined by finance for all city services used by Fire Department.
External Admin Costs	5,541	6,000	6,000	External Adminstrative costs for Property Tax
EMS Billing/Collections	279,953	260,000	300,000	This line item is for contracted emergency medical services for billings and collections.
Pest Control	3,270	4,600	4,700	Costs for pest control services with a 2.6% CPI increase.
Travel And Per Diem	1,038	8,000	2,000	Travel expenses for the Fire Chief to attend training and conferences.
Communication Services	63,780	62,000	72,000	Communication services from AT&T and Verizon for departmental equipment.
Vehicle Lease Payments	11,303	11,303	11,303	Annual lease payment for the Fire Chief's vehicle.
General Printing & Binding	703	2,500	2,500	Funds encumbered for printing and binding of administrative documents.
Other Current Charges-Misc	14,836	2,000	2,000	Encumbered funds for miscellaneous expenses such as firefighter award ceremonies.
Medical Exams	30,150	25,000	31,000	Annual cost of NFPA 1580-required physical examinations.
General Office Supplies	9,343	7,500	7,500	Costs of office supplies including paper, pens, and folders.
Fuel-City Vehicles	2,514	2,000	2,500	Fuel for the Chief's vehicle based prior year cost of $2,514.
Training And Seminars	91	2,000	2,000	Training and continuing education (CEU) expenses for the Fire Chief to maintain certifications.
Workers' Compensation	3,437	7,248	6,537	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Total Operating Expenditures	$ 1,435,017	$ 1,467,430	$ 1,541,765	
Total Fire Administrative Division	**$ 1,919,335**	**$ 1,813,235**	**$ 1,915,660**	

City of North Lauderdale
Schedule of Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)
Operating Division (2025)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries And Wages	$ 4,186,858	$ 4,474,050	$ 4,848,416	Total Salaries for Adminstrative and on duty Firefighters.
Reserve Firefighters	57,627	100,000	100,000	Costs associated for part-time Firefighters.
Overtime	396,983	400,000	450,000	Funds overtime projection for on duty Firefighter including cost of events needed.
Holiday Pay-Fire/Rescue	166,510	186,210	208,766	Holiday Pay for Administration and on duty firefighters.
State Incentive Pay	43,350	45,000	45,000	Incentive pay for degrees acquired by firefighters from the State.
Tuition Assistance	10,659	20,000	20,000	Tuition Assistance paid for Firefighters seeking degrees.
F/R Incentive Pay	47,248	50,000	46,000	Pay for special certifications acquired.
FICA Taxes	356,309	403,560	437,441	Represents the City's required employer contribution to Social Security and Medicare for Adminstrative and on duty Firefighters.
Florida Retirement System (FRS)	1,497,998	1,618,740	1,853,873	Florida Retirement System Pension paid for Adminstrative and on duty Firefighters.
457 Deferred Compensation	1,828	1,500	1,500	Funds the City's contribution to deferred compensation plans for Administration.
Health/Dental Insurance	761,806	741,000	761,019	Provides funding for medical and dental insurance premiums for Adminstrative and on duty Firefighters.
Other Health Insurance	13,265	12,000	12,000	Provides funding for other insurance premiums for Adminstrative and on duty Firefighters.
Disability Insurance	34,016	32,000	32,000	Covers disability insurance premiums for Adminstrative and on duty Firefighters.
Life Insurance	10,365	10,800	10,800	Provides funding for life insurance premiums for Adminstrative and on duty Firefighters.
Total Personal Services	$ 7,584,821	$ 8,094,860	$ 8,826,815	
Operating Expenditures				
F/R Consulting Services	$ -	$ -	$ 30,000	Funds allocated for consulting fees related to the annual fire assessment.
Medical Waste Disposal	7,988	12,000	12,000	Funds allocated for medical waste and biohazard disposal at both stations.
Travel And Per Diem	3,438	5,200	6,000	Travel expenses for administrative staff and firefighters to attend ALS competition and training.
Electricity	44,434	57,000	60,000	Electric utility costs for Stations 34, 44, and the Training Facility.
Water/Sewer/Garbage	29,154	31,000	34,000	Water utility costs for Stations 34, 44, and the Training Center.
Vehicle Lease Payments	47,269	53,500	45,000	Fleet lease payments for 3 Tahoes, 1 Chevy Silverado, 1 Ram minivan, and 1 Nissan Rogue totaling $5,419.58.
R&M-Structures & Buildings	215,075	205,000	600,000	Significant increase due to Station 34 rear apron ($150,000), window replacement ($350,000), and encumbered funds for regular and unforeseen structural repairs.
R&M-Equipment	76,430	150,000	160,000	CPI increase of 2.6% and anticipated 10% rise in parts and equipment costs; grant-funded equipment maintained per State Statute 633.135.
R&M-Telestaff Maintenance	12,901	5,260	18,000	Funds allocated for scheduling, training, and inventory management programs.
R&M-Grounds	4,524	5,000	15,000	Costs for repairs and maintenance at $5,000 per station and Training center.
R&M-O/S Vehicle Repairs	149,520	180,000	210,000	Vehicle parts and lead times increased by 20%, with two new fleet vehicles to be added in FY2026.
Fire Prevention	1,825	2,000	2,000	Increased repair and maintenance costs due to aging fleet.
Other Current Charges-Misc	2,239	1,000	1,000	Funds for firefighter awards and miscellaneous department expenses.
Credit/Debit Card Fees	907	1,100	1,200	P-Card transaction fees and vendor charges covered as needed.
Environmental Permits	-	-	500	Payment to Broward County for Hazmat Management License. MNGMT Lic.
Pre-Employment Screening	-	1,200		Costs for background checks, drug testing, and physical exams required for employment.
Fuel-City Vehicles	77,471	90,000	95,000	Fuel costs projected to increase by 5%; total of 17 administrative and emergency vehicles in the fleet.
Operating Equipment	30,693	25,000	55,000	Funds encumbered for operating equipment, including appliances, thermal imaging cameras, and new gym equipment per NFPA 1580 standards.
Chemicals	9,212	14,000	15,000	Oxygen tank rental and refill costs reflecting price increases.

City of North Lauderdale
Schedule of Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)
Operating Division (2025)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Cleaning Chemicals & Supplies	11,718	15,000	15,000	Cleaning supplies and station maintenance materials for both fire stations and the Training Center.
Uniforms	27,657	40,000	40,000	Costs of uniform and boot replacements for all personnel.
Safety Equipment	48,860	175,000	140,000	Approximately 20% allocated for PFAS-free safety equipment and replacement of worn or damaged gear; lifespan reduced from 10 to 7 years due to increased washing.
Operating Supplies & Equip - FTC	3,722	20,000	65,000	Plans for expanding equipment at Training Center to move as a fire recruitment academy
Medical Supplies	112,668	120,000	130,000	Increased costs and lead times for medical supplies and firefighting equipment.
Misc Operating Supplies	22,700	25,000	25,000	Funds for drinking water, propane, drill bits, batteries, and other incident rehab and maintenance materials.
Books/Subscriptions/Publications	2,975	2,500	2,500	Annual NFPA subscriptions and online inspection manuals.
Memberships/Professional Dues	7,935	5,000	5,000	FCA and Inspector memberships, including recertification requirements.
External Tuition Assistance	-	30,000	-	Payments to universities and colleges for firefighter educational programs.
Training And Seminars	24,021	40,000	55,000	Continuing education and training for all firefighters and administrative staff.
Workers' Compensation	89,094	124,657	125,521	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Total Operating Expenditures	$ 1,064,430	$ 1,435,417	$ 1,962,721	
Capital Expenditures				
Cap Outlay-Machinery/Equip	$ 423,487	$ 125,000	$ 965,000	Cascade System replacement 2014 ($45,000) Decon Machine ($45,000). SCBA Packs $350,000 Generator for Station 44 - $525,000
Improvements O/T Buildings	-	30,000	-	
Cap Outlay-Buildings	50,071	-	140,000	Canopy for Training center $75,000 Security Gate for Station 44 $65,000
Total Capital Expenditures	$ 473,558	$ 155,000	$ 1,105,000	
Total Fire Operating Division	**$ 9,122,809**	**$ 9,685,277**	**$ 11,894,536**	

Schedule of Expenditures
Fire/Rescue Special Revenue Fund (Fund 115)
Non-Departmental Division (2099/9999)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Operating Expenditures				
Insurance	$ 74,000	$ 210,300	$ 248,600	Costs associated with insurance for Fire/Rescue assets.
Information Technology	297,160	370,870	474,130	Costs associated with technology related expenses such as computers, internet, intranet, network, telephone, software licenses and support services.
Total Operating Expenditures	$ 371,160	$ 581,170	$ 722,730	
Transfers & Contingency				
Contingency	$ -	$ 250,000	$ 74,050	This amount is for emergency or one time unanticipated expenses.
Total Transfers & Contingency	$ -	$ 250,000	$ 74,050	
Total Fire Non-Departmental Division	**$ 371,160**	**$ 831,170**	**$ 796,780**	
Total Fire	**$ 11,413,304**	**$ 12,329,682**	**$ 14,606,976**	

City of North Lauderdale
Schedule of Revenue and Expenditures
Water Control District Special Revenue Fund (Fund 131)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Maintenance Assessment (per unit):	**$ 100.00**	**$ 100.00**	**$ 95.00**	
Revenue				
Special Assessments	$ 1,128,053	$ 1,121,960	$ 1,065,125	This revenue is generated from Water Control District (WCD) Assessments collected via the annual tax bill.
Special Assessments-WCD Brookside	5,760	5,760	5,760	This revenue is generated from WCD-Brookside Assessments.
Interest Earnings	112,791	60,000	60,000	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Transfer In-General Fund for Exempt Properties	112,320	111,168	113,664	This represents transfers from the General Fund for fire protection services provided to exempt properties.
Use of Fund Balance or Net Position	-	600,000	951,370	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Total Revenue	**$ 1,358,924**	**$ 1,898,888**	**$ 2,195,919**	
Expenditures				
Canal Maintenance				
Administrative Costs	$ 140,019	$ 146,320	$ 144,780	Costs associated with unanticipated one-time administrative costs that cannot be charged in other budgeted line items.
Canal Maintenance	841,815	1,703,441	2,000,000	Costs associated with canal maintenance.
Assessment Comm Fees	22,561	23,000	23,000	Costs associated with assessment commission fees.
Contingency	-	26,127	28,139	This amount is for emergency or one time unanticipated expenses.
Total Expenditures	**$ 1,004,395**	**$ 1,898,888**	**$ 2,195,919**	
Change in Fund Balance	**$ 354,529**	**$ (600,000)**	**$ (951,370)**	
Fund Balance:				
Beginning Balance	$ 3,608,672	$ 3,963,201	$ 3,363,201	
Ending Balance	**$ 3,963,201**	**$ 3,363,201**	**$ 2,411,831**	

City of North Lauderdale
Schedule of Expenditures
Solid Waste Special Revenue Fund (Fund 165)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Special Assessments	$ -	$ 3,778,100	$ 3,694,360	This revenue is generated from Solid Waste collected via the annual tax bill for single-family curbside service.
Other Revenue - Solid Waste	-	147,000	147,000	This account represents Solid Waste Miscellaneous revenue.
Transfer from ARPA	-	105,000	-	
Use of Fund Balance	-	-	310,000	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Total Revenue	**$ -**	**$ 4,030,100**	**$ 4,151,360**	
Expenditures				
Personal Services				
Regular Salaries And Wages	$ -	$ 92,135	$ 96,742	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	-	1,000	1,000	Funds overtime pay for staff required to work beyond regular hours to meet operational and project deadlines.
FICA Taxes	-	7,125	7,477	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	-	11,640	13,684	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	-	1,250	1,250	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	-	17,150	17,183	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	-	680	680	Covers disability insurance premiums for eligible staff members.
Life Insurance	-	190	190	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ -	$ 131,170	$ 138,206	
Operating Expenditures				
Misc. Professional Services	$ -	$ 4,200	$ 7,936	Costs associated with miscellaneous professional services that are unanticipated one-time services that cannot be charged in other budgeted line items.
Internal Admin Costs	-	15,830	15,830	Costs associated with unanticipated one-time administrative expenses that cannot be charged in other budgeted line items.
Solid Waste Services	-	3,783,600	3,893,538	Costs associated with solid waste services.
Assessment Commission & Fees	-	79,700	79,546	Costs associated with assessment commission fees.
Other Current Charges-Misc.	-	15,536	15,536	Costs associated with miscellaneous charges that are unanticipated one-time services that cannot be charged in other budgeted line items.
Workers' Compensation	-	64	768	Costs associated with expenditures for workers comp claims and its legal aspects.
Total Operating Expenditures	$ -	$ 3,898,930	$ 4,013,154	
Total Solid Waste	**$ -**	**$ 4,030,100**	**$ 4,151,360**	
Change in Fund Balance	**$ -**	**$ -**	**$ (310,000)**	
Fund Balance				
Beginning Balance	$ -	$ -	$ -	
Ending Balance	**$ -**	**$ -**	**$ (310,000)**	

Note: In FY 2025 Solid Waste was moved from a General Fund Public Works Division to this Special Revenue Fund.

City of North Lauderdale
Schedule of Revenue and Expenditures
Capital Projects Fund (311)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Transfer In-General Fund for Capital Projects	$ 2,125,000	$ 715,000	$ -	
Interest Earnings	833,159	60,000	150,000	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Federal Grant	-	288,000	288,000	This account represents federal funding assistance for capital projects.
State Grant		-	250,000	This account represents state funding assistance for capital projects.
Use of Fund Balance	-	2,896,800	9,250,000	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Total Revenue	**$ 2,958,159**	**$ 3,959,800**	**$ 9,938,000**	
Expenditures				
Parks & Recreation	$ 70,310	$ 1,123,800	$ 2,613,000	This line item accounts for Parks and recreation capital projects (See CIP Section).
Public Works	612,482	2,836,000	7,325,000	This line item accounts for Parks and recreation capital projects (See CIP Section).
Total Expenditures	**$ 682,792**	**$ 3,959,800**	**$ 9,938,000**	
Change in Fund Balance	**$ 2,275,367**	**$ (2,896,800)**	**$ (9,250,000)**	
Assigned Fund Balance				
Beginning Balance	$ 18,775,481	$ 21,050,848	$ 18,154,048	
Ending Balance	**$ 21,050,848**	**$ 18,154,048**	**$ 8,904,048**	

City of North Lauderdale
Schedule of Revenue and Expenses
Utilities Enterprise Fund (Fund 401)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Water Sales	$ 5,975,264	$ 5,696,000	$ 5,923,840	This revenue is derived directly from those users serviced by the City's water plants.
Sale of Meters	620	1,500	1,575	This revenue is derived from purchase of water meters for utility service.
Backflow Certification Fees	4,793	5,000	5,250	This revenue is derived from back-flows that require annual re-certification.
Utilities Late Fees	344,925	275,000	288,750	These revenues are derived from late fees.
Utilities Turn Off Fees	50,190	90,000	94,500	These revenues are derived from turning on/off fees for turn on/off for utility service.
Utilities Dishonored Payment Fees	12,382	10,000	10,500	Revenue derived from Utility Billing NSF fees.
Utilities Hook Up Fees	8,915	10,000	10,500	Revenue derived from Utility Billing hook-up fees.
Utilities Miscellaneous	965	1,000	1,050	This is for revenues that cannot be classified in another revenue line item.
Sewer Sales	7,243,183	7,149,900	7,435,896	These revenues are derived from the charges for sewage transmitted to and treated at the City's wastewater treatment plant. The basis for the quantity of sewage charged to each of the City's users is the level of the consumption of water.
State Funding	-	7,735,000	-	
Investment Earnings	2,597,113	1,000,000	1,500,000	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Miscellaneous Revenue-Other	13,925	5,000	5,250	This is for revenues that cannot be classified in another revenue line item.
Use of Net Position	-	15,523,553	15,890,862	This account is used to budget for a portion of net position needed to cover all budgeted expenses.
Total Revenue	**$ 16,252,275**	**$ 37,501,953**	**$ 31,167,973**	
Expenses				
Water Plant	$ 3,313,656	$ 15,820,164	$ 8,267,603	Costs associated with the Water Plant Division xpenses.
Water Distribution	1,938,587	8,972,229	6,469,714	Costs associated with the Water Distribution Division expenses.
Sewer Operations	5,475,911	9,311,401	12,928,214	Costs associated with the Sewer Operations Division expenses.
Non-Departmental	2,911,015	3,398,159	3,502,442	Costs associated with Non-Departmental Division expenses.
Total Expenses	**$ 13,639,167**	**$ 37,501,953**	**$ 31,167,973**	
Change in Net Position	**$ 2,613,108**	**$ (15,523,553)**	**$ (15,890,862)**	
Net Position, Beginning	$ 55,748,095	$ 58,361,203	$ 42,837,650	
Net Position, Ending [1]	**$ 58,361,203**	**$ 42,837,650**	**$ 26,946,787**	
Net Position				
Net Investment in Capital Assets	$ 11,911,057	$ 11,911,057	$ 11,911,057	
Unrestricted	46,450,146	30,926,593	15,035,730	
Total Net Position	**$ 58,361,203**	**$ 42,837,650**	**$ 26,946,787**	

City of North Lauderdale
Schedule of Expenses
Utilities Enterprise Fund (Fund 401)
Water Plant Division (3933)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries and Wages	$ 155,344	$ 281,425	$ 337,420	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
FICA Taxes	11,198	21,530	25,813	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	20,248	39,400	47,205	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	1,005	1,250	1,250	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	26,877	40,785	53,177	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	1,169	1,440	1,440	Covers disability insurance premiums for eligible staff members.
Life Insurance	301	320	320	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 216,143	$ 386,150	$ 466,625	
Operating Expenses				
Architect and Engineering	$ 81,828	$ 150,000	$ 150,000	Costs associated with architectural and engineering services for design, permitting and construction.
Contractual Services	81,969	-	-	
US Water Works-Water Plant	1,092,099	1,169,599	1,212,728	Costs associated with contractual provided for the Water Plant related to maintenance of City-owned water plant.
Sludge Removal	166,854	250,000	300,000	Costs associated with removal of sludge to and from the City.
Electricity	221,987	260,000	260,000	Costs associated with electricity usage for all City buildings.
R&M-Grounds	250	15,000	15,000	Costs associated with repairs and maintenance of landscaping on all City-owned roads and some county and state-owned roads.
R&M-Plant Operations	529,608	500,000	750,000	Costs associated with repairs and maintenance of plant operations.
Other Current Charges - Misc.	5,882	1,000	1,000	Costs associated with unanticipated one-time expenses that cannot be charged in other budgeted line items.
Environmental Permits	4,000	10,000	10,000	Costs associated with Environmental permits for all projects having to do with the Water Plant.
Fuel-City Vehicles	-	8,000	10,000	Costs associated with the cost of gas and oil used for City vehicles.
Chemicals	425,070	400,000	550,000	Costs associated with fertilizers, pesticides, herbicides, cleaners and sanitary agents needed for maintainance of the Water Plant.
Memberships/Professional Dues	3,894	5,000	5,000	Costs associated with memberships in professional associations.
Training and Seminars	100	5,000	5,000	Costs associated with training for the Department's continuing efforts to train and retain the highest qualified professional and technical personnel.
Workers' Compensation	1,559	3,975	4,060	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Vehicle Maintenance	1,600	6,900	5,800	Costs associated with repairs and maintenance of all City vehicles.
Information Technology	61,240	64,540	72,390	Costs associated with technology related expenses such as computers, internet, intranet, network, telephone, software licenses and support services.
Depreciation	419,573	450,000	450,000	Costs associated with depreciation of all operating equipment currently being used in the Water Plant Division.
Total Operating Expenses	$ 3,097,513	$ 3,299,014	$ 3,800,978	
Capital Expenses				
Improvements O/T Buildings	$ -	$ 4,400,000	$ 4,000,000	Costs associated with upgrades completed on Water Plant Renewal and Replacement.
Cap Improvement-Grants	-	7,735,000	-	
Cap Outlay-Machinery/Equip	-	-	-	
Total Capital Expenses	$ -	$ 12,135,000	$ 4,000,000	
Total Water Plant	**$ 3,313,656**	**$ 15,820,164**	**$ 8,267,603**	

City of North Lauderdale
Schedule of Expenses
Utilities Enterprise Fund (Fund 401)
Water Distribution Division (3936)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries and Wages	$ 388,198	$ 470,000	$ 623,374	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Sick and Vacation Payout	(5,212)	-	-	
Overtime	82,151	60,000	60,000	Funds overtime pay for staff required to work beyond regular hours to meet operational and project deadlines.
FICA Taxes	33,962	40,550	52,278	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	34,390	70,700	95,672	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	875	3,780	3,780	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	43,854	79,550	132,738	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	1,508	3,000	3,000	Covers disability insurance premiums for eligible staff members.
Life Insurance	703	1,080	1,080	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 580,429	$ 728,660	$ 971,922	
Operating Expenses				
Legal Services-Other Funds	$ 9,606	$ 2,000	$ 2,000	Costs associated with litigation services.
Temporary Asssistance	-	110,000	70,000	Costs associated with temporary assistance with unaccounted for project at the Water Distribution Division.
Architect and Engineering	53,689	100,000	210,000	Costs associated with architectural and engineering services for design, permitting and construction.
US Water Works-Water Plant	862,539	800,000	957,583	Costs associated with the operation of the Water Distribution Division.
Travel and Per Diem	1,402	1,500	1,500	Costs associated with travel for conferences/seminars, registration, hotels and meals.
Communication Services	17,659	12,000	12,000	Costs associated with the various communication services needed to report to our residents in terms of water issues.
Electricity	299	500	500	Costs associated with electricity usage for all City buildings.
Vehicle Lease Payments	43,644	49,500	51,000	Costs associated with vehicle leasing for city vehicles/personnel.
R&M-Meters/Boxes	-	30,000	30,000	Costs associated with repair & maintenance of the installation of water meter boxes and meters.
R&M-Heavy Equipment	6,046	15,000	15,000	Costs associated with repair & maintenance for heavy equipment.
R&M-Grounds	723	5,000	5,000	Costs associated with repair & maintenance for grounds and maintenance.
R&M-Wet Well/Sewer Mat	-	5,000	-	
R&M-Hydrants /Water Distribution	161,722	250,000	225,500	Costs associated with repair & maintenance for hydrants for the City.
General Printing & Binding	1,054	500	5,000	Costs associated with printing of letterhead, envelopes, business cards and brochures.
Other Current Charges - Misc.	4,677	5,000	-	
Utility Location Services	4,142	90,000	90,000	Costs associated with the services at all utility locations and services.
General Office Supplies	2,220	2,000	2,000	Costs associated with office supplies utilized by all department personnel.
Fuel-City Vehicles	25,658	50,000	40,000	Costs associated with the cost of gas and oil used for City vehicles
Operating Equipment	1,043	10,000	10,000	Costs associated with repairs and maintenance of miscellaneous City equipment.
Uniforms	4,370	5,000	5,000	Costs associated with of uniforms, shirts, safety shoes, jackets and caps for employees.
Safety Equipment	2,175	5,000	5,000	Costs associated with safety clothing such as safety goggles, gloves, hard hats, vests, etc.

City of North Lauderdale
Schedule of Expenses
Utilities Enterprise Fund (Fund 401)
Water Distribution Division (3936)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Memberships/Professional Dues	2,776	5,000	5,000	Costs associated with memberships in professional associations such as the American Public Works Association.
Training and Seminars	2,719	2,500	2,500	Costs associated with training for the Department's continuing efforts to train and retain the highest qualified professional and technical personnel.
Workers' Compensation	4,030	8,244	10,359	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Vehicle Maintenance	4,700	5,300	5,650	Costs associated with repairs and maintenance of all City vehicles.
Information Technology	122,960	130,900	162,200	Costs associated with technology related expenses such as computers, internet, intranet, network, telephone, software licenses and support services.
Depreciation	18,307	30,000	30,000	Represents the decrease in value of physical assets due to usage or expiration of service.
Total Operating Expenses	$ 1,358,158	$ 1,729,944	$ 1,952,792	
Capital Expenses				
Improvements O/T Buildings	$ -	$ 6,513,625	$ 3,400,000	Costs associated with upgrades completed on fire hydrants, piping, and valve replacement.
Cap Outlay-Machinery/Equip	-	-	145,000	Costs associated with upgrades completed on Machinery
Total Capital Expenses	$ -	$ 6,513,625	$ 3,545,000	
Total Water Distribution	**$ 1,938,587**	**$ 8,972,229**	**$ 6,469,714**	

City of North Lauderdale
Schedule of Expenses
Utilities Enterprise Fund (Fund 401)
Sewer Operations Division (3939)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Regular Salaries and Wages	$ 121,609	$ 173,870	$ 176,820	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	31,367	35,000	35,000	This line item represents the cost for overtime required for repair to City facilities and unforeseen emergencies which may require staffs' assistance.
FICA Taxes	11,568	15,980	16,204	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	16,878	29,250	29,655	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	-	2,000	2,000	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	27,464	57,175	42,742	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	1,062	2,400	2,400	Covers disability insurance premiums for eligible staff members.
Life Insurance	419	950	950	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 210,367	$ 316,625	$ 305,771	
Operating Expenses				
Architect and Engineering	8,622	$ 50,000	$ 90,000	Costs associated with architectural and engineering services for design, permitting and construction.
Travel and Per Diem	-	2,000	2,000	Costs associated with travel for conferences/seminars, registration, hotels and meals.
Electricity	128,161	120,000	120,000	Costs associated with electricity usage for all City buildings.
Bwd Cty Large User Charges	3,847,086	3,900,000	4,100,000	Costs associated with water costs for the large user invoices from Broward County.
R&M-Equipment	26,799	40,000	40,000	Costs associated with repairs and maintenance of City equipment.
R&M-Grounds	-	2,000	2,000	Costs associated with repairs and maintenance of landscaping on all City-owned sewer.
R&M-Lift Stations	709,603	1,450,000	1,420,000	Costs associated with repairs and maintenance of landscaping on all City-owned lift stations.
R&M-Sewer Rehab	170,925	400,000	250,000	Costs associated with repairs and maintenance of landscaping on all City-owned sewer rehab.
R&M-Wet Well	180,875	200,000	200,000	Costs associated with repairs and maintenance of landscaping on all City-owned wet well.
General Printing & Binding	-	500	500	Costs associated with printing of letterhead, envelopes, business cards and brochures.
Other Current Charges - Misc.	495	3,000	3,000	Costs associated with unanticipated one-time expenses that cannot be charged in other budgeted line items.
Operating Equipment	2,719	15,000	20,000	Costs associated with repairs and maintenance of miscellaneous City equipment.
Uniforms	2,832	5,000	5,000	Costs associated with of uniforms, shirts, safety shoes, jackets and caps for employees.
Training and Seminars	-	5,000	5,000	Costs associated with training for the Department's continuing efforts to train and retain the highest qualified professional and technical personnel.
Workers' Compensation	3,125	2,656	2,513	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Vehicle Maintenance	4,700	6,900	25,000	Costs associated with repairs and maintenance of all City vehicles.
Information Technology	30,740	32,720	67,430	Costs associated with technology related expenses such as computers, internet, intranet, network, telephone, software licenses and support services.
Depreciation	148,860	160,000	160,000	Represents the decrease in value of physical assets due to usage or expiration of service.
Total Operating Expenses	$ 5,265,543	$ 6,394,776	$ 6,512,443	
Capital Expenses				
Improvements O/T Buildings	$ -	$ 2,600,000	$ 5,730,000	Costs associated with upgrades completed on Water Treatment ($1,6M); Lift Stations ($1.0M); Cal Lift Station Conversion ($3.13M).
Cap Outlay-Machinery/Equip	-	-	380,000	Costs associated with upgrades completed on Machinery and Vehicles.
Total Capital Expenses	$ -	$ 2,600,000	$ 6,110,000	
Total Sewer Operations	**$ 5,475,911**	**$ 9,311,401**	**$ 12,928,214**	

City of North Lauderdale
Schedule of Expenses
Utilities Enterprise Fund (Fund 401)
Non-Departmental Division (3999)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Personal Services				
Other Benefits - OPEB	$ 87,682	$ 160,000	$ 160,000	Funding for Other Post Employment Benefits (OPEB).
Total Personal Services	$ 87,682	$ 160,000	$ 160,000	
Operating Expenses				
Internal Admin Costs	$ 1,077,989	$ 1,126,499	$ 1,151,282	Costs associated with internal admin costs such as salaries, accounting and legal fees.
Other Misc.	5,142	60,000	100,000	Costs associated with unanticipated one-time expenses that cannot be charged in other budgeted line items.
Credit/Debit Card Fees	200,241	210,000	220,000	Costs associated with credit and debit card fees charged by our electronic vendors for all credit/debit card transactions.
Payment In Lieu of Taxes	194,570	194,570	194,570	Costs associated with payments made to a government entity to compensate for lost property tax revenue due to the tax-exempt status or public use of a specific property.
Privilege-Franchise Fee-Wtr	569,600	569,600	569,600	Costs associated with a payment from a utility company to a local government for the right to use public property.
Privilege-Franchise Fee-Swr	714,990	714,990	714,990	Costs associated with a payment from a utility company to a local government for the right to use public property.
Insurance	60,800	162,500	192,000	Costs associated with Utilitites insurance.
Total Operating Expenses	$ 2,823,333	$ 3,038,159	$ 3,142,442	
Transfers & Contingency				
Contingency -W&S	$ -	$ 200,000	$ 200,000	This amount is for emergency or one time unanticipated expenses.
Total Transfers & Contingency	$ -	$ 200,000	$ 200,000	
Total Non-Departmental	**$ 2,911,015**	**$ 3,398,159**	**$ 3,502,442**	
Total Utilities	**$ 13,639,167**	**$ 37,501,953**	**$ 31,167,973**	

City of North Lauderdale
Schedule of Revenue and Expenses
Stormwater Management Enterprise Fund (Fund 411)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Stormwater Assessments	$ 1,542,651	$ 1,917,300	$ 2,147,400	This revenue is generated from Stormwater fees collected via the annual tax bill.
Stormwater Revenue-Other	32,787	31,800	31,800	These fees are collected from properties that are not able to be billed on the tax bill.
Investment Earnings	191,307	60,000	100,000	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Federal Grant	-	3,285,000	3,285,000	Federal Grants for Stormwater Capital projects.
State Grant	31,885	4,929,780	4,550,000	State Grants for Stormwater Capital projects.
State Appropriations	-	528,690	528,690	State Appropriationss for Stormwater Capital projects.
Transfer from General Fund		1,000,000	-	Transfer from General Funds for Capital projects.
Use of Fund Balance or Net Position	-	5,590,492	3,360,750	Use of Net Position for Stormwater Capital projects.
Total Revenue	**$ 1,798,630**	**$ 17,343,062**	**$ 14,003,640**	
Expenses				
Personal Services				
Regular Salaries and Wages	$ 216,804	$ 264,570	$ 332,148	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Overtime	2,204	5,000	5,000	This line item represents the cost for overtime required for repair to City facilities and unforeseen emergencies which may require staffs' assistance.
FICA Taxes	15,874	20,625	25,792	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	27,599	37,740	47,201	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	1,137	2,500	3,000	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	30,228	35,400	49,860	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	1,525	1,680	1,680	Covers disability insurance premiums for eligible staff members.
Life Insurance	495	720	720	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 274,221	$ 368,235	$ 465,401	
Operating Expenses				
Misc Consulting Services	$ 12,000	$ -	$ -	
Legal Services	769	-	-	
Architect and Engineering	111,533	50,000	50,000	Costs associated with litigation services.
Internal Admin Costs	180,421	188,540	192,688	Costs associated with indirect expenses incurred to manage overall operations.
External Admin Costs	5,534	6,000	6,000	Costs associated with expenses incurred towards general management.
Street Sweeping	24,015	30,000	30,000	Costs associated with the expenses of street cleaning for the City.
Storm Drain Maintenance	94	-		
Assessment Commission	1,697	2,000	2,000	Costs associated with the committee that reviews and makes recommnedations on all assessments.
R&M-Equipment	46	5,000	5,000	Costs associated with repairs and maintenance of City equipment.
R&M-Misc.	414,898	50,000	346,600	Costs associated with miscellaneous and unforessen expenditures.
R&M-Grant	-	2,000,000	-	
Other Current Charges - Misc	-	1,000	1,000	Costs associated with unanticipated one-time expenses that cannot be charged in other budgeted line items.
Payment In Lieu of Taxes	22,100	22,100	22,100	Costs associated with payments made to a government entity to compensate for lost property tax revenue due to the tax-exempt status or public use of a specific property.
Environmental Permits	10,774	18,000	18,000	Costs associated with the permitting for environmental permits.
General Office Supplies	236	500	500	Costs associated with office supplies utilized by all department personnel.
Fuel-City Vehicles	1,801	2,000	2,000	Costs associated with the cost of gas and oil used for City vehicles.
Operating Equipment	-	5,000	5,000	Costs associated with repairs and maintenance of miscellaneous City equipment.
Uniforms	-	1,000	1,000	Costs associated with of uniforms, shirts, safety shoes, jackets and caps for employees.
Membership/Professional Dues	950	1,500	1,500	Costs associated with memberships in professional associations such as the American Public Works Association.
Workers' Compensation	3,127	10,779	11,523	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Insurance	1,400	8,800	10,500	Costs associated with Stormwater insurance.
Depreciation	34,070	50,000	40,000	Costs associated with the gradual loss of Stormwater equipment.
Total Operating Expenses	$ 825,464	$ 2,452,219	$ 745,411	

City of North Lauderdale
Schedule of Revenue and Expenses
Stormwater Management Enterprise Fund (Fund 411)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Capital Expenses				
Capital Improvements O/T Buildings	$ -	$ 750,000	$ -	
Infrastructure BC 00008 (Surtax)	-	4,979,138	4,979,138	Costs associated with upgrades completed on the Boulevard of Champions project.
Capital Imp O/T Buildings-Grant C14 Pump Station	-	6,714,780	6,285,000	Costs associated with upgrades completed on the C14 Pump Station.
Capital Imp O/T Buildings-Grant Backflow Valve	-	528,690	528,690	Costs associated with upgrades completed on the Backflow Valve project.
Capital Imp O/T Buildings-Grant Tam Oshanter	-	1,000,000	1,000,000	Costs associated with upgrades completed on Tam O'Shanter Drainage project.
Capital Outlay-Machinery/Equip	-	550,000	-	
Total Capital Expenses	$ -	$ 14,522,608	$ 12,792,828	
Total Stormwater Maintenance	**$ 1,099,686**	**$ 17,343,062**	**$ 14,003,640**	
Change in Net Position	**$ 698,944**	**$ (5,590,492)**	**$ (3,360,750)**	
Net Position, Beginning	$ 4,250,575	$ 4,949,519	$ (640,973)	
Net Position, Ending	**$ 4,949,519**	**$ (640,973)**	**$ (4,001,723)**	
Net Position				
Net Investment in Capital Assets	$ 681,319	$ 681,319	$ 681,319	
Unrestricted	4,268,201	(1,322,292)	(4,683,042)	
Total Net Position	**$ 4,949,520**	**$ (640,973)**	**$ (4,001,723)**	

City of North Lauderdale
Schedule of Revenue and Expenses
Vehicle Maintenance Internal Service Fund (Fund 501)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Interest Earnings	$ 65,981	$ 40,000	$ 55,250	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Charges for Services	70,300	84,300	86,950	Revenues for this fund are reimbursed from other funds based on the usage for the repair and maintenance of all city vehicles and heavy equipment.
Use of Fund Balance	-	80,200	88,000	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Total Revenue	**$ 136,281**	**$ 204,500**	**$ 230,200**	
Expenses				
Operating Expenses				
Garage - Service Contract	$ 15,349	$ 25,000	$ 27,500	Costs associated with vehicle storage contracts.
Electricity	1,616	1,500	1,650	Costs associated with electricity usage for all City buildings.
Vehicle Repairs	9,673	15,000	16,500	Costs associated with repairs of all City vehicles.
Other Current Charges-Misc.	13,836	15,000	16,500	Costs associated with unanticipated one-time expenses that cannot be charged in other budgeted line items.
Car Wash	20	3,000	3,300	Costs associated with the cleaning of all City vehicles.
Vehicle Parts	43,576	40,000	44,000	Costs associated with the purchasing and installation of vehicles parts.
Insurance	81,150	105,000	120,750	Costs associated with insurance.
Depreciation/loss on disposal	-	-	-	Costs associated with the purchasing and installation of vehicles parts.
Total Operating Expenses	$ 165,220	$ 204,500	$ 230,200	
Total Expenses	**$ 165,220**	**$ 204,500**	**$ 230,200**	
Change in Net Position	**$ (28,939)**	**$ (80,200)**	**$ (88,000)**	
Net Position, Beginning	$ 1,370,847	$ 1,341,908	$ 1,261,708	
Net Position, Ending	**$ 1,341,908**	**$ 1,261,708**	**$ 1,173,708**	
Net Position				
Unrestricted	$ 1,341,908	$ 1,261,708	$ 1,173,708	
Total Net Position	**$ 1,341,908**	**$ 1,261,708**	**$ 1,173,708**	

City of North Lauderdale
Schedule of Revenue and Expenses
Information Technology Internal Service Fund (Fund 530)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Charges for Services	$ 1,854,450	$ 2,049,800	$ 2,592,740	Revenues for this fund are reimbursed from other funds for Information Technology (IT) services.
Interest Earnings	147,434	39,923	55,347	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Use of Fund Balance or Net Position	-	100,000	924,122	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Total Revenue	**$ 2,001,884**	**$ 2,189,723**	**$ 3,572,209**	
Expenses				
Personal Services				
Regular Salaries And Wages	$ 527,363	$ 525,510	$ 657,528	Provides funding for full-time employee salaries. The increase reflects merit adjustments, reclassifications, and updated salary allocations for departmental staff.
Sick and Vacation Payout	23,506	-	-	
Overtime	11,814	11,000	11,000	The cost for coverage for emergencies and unanticipated personnel shortages for\ after hour needs (Public Meetings; events support; system failures.
Tuition Assistance	5,250	10,000	10,000	Education assistance to permanent employees that is associated with a certificate or degree program at a community college or state college/university.
FICA Taxes	39,775	41,050	51,907	Represents the City's required employer contribution to Social Security and Medicare for eligible employee salaries.
401 (A) Retirement	59,229	75,120	93,594	Provides for the City's contribution to the 401(A) retirement plan for eligible employees in accordance with the City's retirement benefit policies.
457 Deferred Compensation	4,636	5,750	6,250	Funds the City's contribution to deferred compensation plans for participating employees.
Health/Dental Insurance	85,465	83,100	98,162	Provides funding for medical and dental insurance premiums for eligible staff.
Disability Insurance	3,450	3,300	3,300	Covers disability insurance premiums for eligible staff members.
Life Insurance	1,196	945	945	Provides funding for life insurance premiums for eligible staff members.
Total Personal Services	$ 761,684	$ 755,775	$ 932,686	
Operating Expenses				
System Consulting	$ 256,709	$ 110,000	$ 90,000	Costs for professional services outside of internal I.T. Knowledge.
Travel And Per Diem	1,768	3,000	3,000	Costs associated with travel for conferences/seminars, registration, hotels and meals.
Communication Services	81,818	150,000	180,000	Costs for all City Wide Communication Services (building to building connectivity. Internet, TV broadcast, cable service, cellular service.
Vehicle Lease Payments	8,958	9,270	8,300	Costs associated with vehicle leasing for city vehicles/personnel.
R&M-Computer Software	420,789	330,000	459,122	Costs for all reoccurring annual software license costs (Microsoft, Adobe, Granicus, GIS, security software.
R&M-Server Maintenance	-	4,000	4,000	Costs for server Hardware maintenance parts.
R&M-Munis Software Maint	175,854	230,000	230,000	Costs for EERP/EPL license renewal (Tyler Technology)
R&M-Misc Other	3,153	6,000	6,000	Costs for maintenance of miscellaneous small I.T. equipment (local desktop printers, Display boards….)
Other Current Charges-Misc	5,578	4,000	4,000	Used for other charges that do not fall into any other budget line
General Office Supplies	925	5,000	5,000	Funds the purchase of office supplies, paper, and materials required for daily operations.
Computer Software- Not Capital	41,633	65,000	65,000	Costs for new Computer Software - City Wide
Fuel-City Vehicles	2,491	4,000	3,700	Costs associated with the cost of gas and oil used for City vehicles.
Computer Hardware- Not Capital	160,334	80,000	80,000	Costs for new Computer Hardware - City Wide
Memberships/Professional Dues	300	3,500	3,500	Costs associated with memberships for professional organization fees (FLGISA, various IT related publications…)
Training And Seminars	3,114	25,000	25,000	Costs associated with training for City Wide Training (Cyber Security or any other software/technology training as needed)

City of North Lauderdale
Schedule of Revenue and Expenses
Information Technology Internal Service Fund (Fund 530)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Workers' Compensation	315	578	601	Costs associated with expenditures for medical indemnity, managed care, and legal aspects of Workers Compensation claims.
Vehicle Maintenance	800	800	1,800	Costs associated with repairs and maintenance of all City vehicles.
Insurance	3,500	8,800	10,500	Costs associated with insurance.
Depreciation	79,760	100,000	100,000	Costs associated with the gradual loss of Stormwater equipment.
Total Operating Expenses	$ 1,247,799	$ 1,138,948	$ 1,279,523	
Capital Expenses				
Capital Outlay- Hardware	$ -	$ 160,000	$ 800,000	Costs for Capital Projects (New Phone System, Digial Document Project)
Capital Outlay- Software	-	75,000	500,000	Costs for Capital Projects (New Phone System, Digial Document Project)
Total Capital Expenses	$ -	$ 235,000	$ 1,300,000	
Transfers & Contingency				
Contingency	$ -	$ 60,000	$ 60,000	This amount is for emergency or one time unanticipated expenses.
Total Transfers & Contingency	$ -	$ 60,000	$ 60,000	
Total Expenses	**$ 2,009,483**	**$ 2,189,723**	**$ 3,572,209**	
Change in Net Position	**$ (7,599)**	**$ (100,000)**	**$ (924,122)**	
Net Position, Beginning	$ 3,429,856	$ 3,422,257	$ 3,322,257	
Net Position, Ending	**$ 3,422,257**	**$ 3,322,257**	**$ 2,398,135**	
Net Position				
Net Investment in Capital Assets	$ 1,241,261	$ 1,241,261	$ 1,241,261	
Unrestricted	2,180,996	2,080,996	1,156,874	
Total Net Position	**$ 3,422,257**	**$ 3,322,257**	**$ 2,398,135**	

City of North Lauderdale
Schedule of Revenue and Expenses
Insurance Internal Service Fund (Fund 550)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Justification
Revenue				
Interest Earnings	$ 236,972	$ 75,000	$ 100,000	Revenues received from interest and Pooled cash earnings allowance and is allocated across funds.
Insurance Proceeds-Not City Reimburse	3,414	-	-	
Charges for Services-Workers Compensation	166,800	297,341	300,000	Revenues for funds collected from all participant departments as an allocation for cost recovery of Worker's Compensation Insurance services.
Charges for Services-General Insurance	545,350	1,138,000	1,300,780	Revenues for funds collected from all participant departments as an allocation for cost recovery of general insurance services.
Use of Fund Balance	-	327,659	579,756	This account is used to budget for a portion of fund balance needed to cover all budgeted expenses.
Total Revenue	**$ 952,536**	**$ 1,838,000**	**$ 2,280,536**	
Expenses				
Operating Expenses				
Legal Srvs-Outside Counsel	$ 1,616	$ 4,000	$ 4,000	This is for costs related to litigation matters.
General Liability	260,024	271,000	329,039	Costs associated with the defense of all liability claims presented to the City.
Automotive Insurance	86,648	105,000	122,653	This line item account for all automobile physical damages that the City sustains on an annual basis.
Property Insurance	699,678	765,000	1,040,315	This line item account for all self-insured property losses that the City sustains on an annual basis.
Other Insurance	6,224	12,000	16,844	Expenditures for this line item account for other insurance claims.
Workers Compensation Exp	444,917	450,000	514,685	Expenditures for this line item account for the medical indemnity, managed care, and legal aspects of each Workers Compensation claim.
SIR Liability	45,630	-	-	
Other Claims	59,269	100,000	122,000	Expenditures for this line item account for other claims.
Accident Prevention	-	6,000	6,000	Expenditures for this line item account for Accident Prevention.
Total Operating Expenses	$ 1,604,006	$ 1,713,000	$ 2,155,536	
Transfers & Contingency				
Contingency	$ -	$ 125,000	$ 125,000	This amount is for emergency or one time unanticipated expenses.
Total Transfers & Contingency	$ -	$ 125,000	$ 125,000	
Total Expenses	**$ 1,604,006**	**$ 1,838,000**	**$ 2,280,536**	
Change in Net Position	**$ (651,470)**	**$ (327,659)**	**$ (579,756)**	
Net Position, Beginning	$ 3,807,120	$ 3,155,650	$ 2,827,991	
Net Position, Ending	**$ 3,155,650**	**$ 2,827,991**	**$ 2,248,235**	
Net Position				
Unrestricted	$ 3,155,650	$ 2,827,991	$ 2,248,235	
Total Net Position	**$ 3,155,650**	**$ 2,827,991**	**$ 2,248,235**	

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NORTH LAUDERDALE

A Fun City In The Heart Of Broward

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