City of North Lauderdale, Florida

ADOPTED FISCAL YEAR 2022 BUDGET

MAYOR Ana M. Ziade • VICE MAYOR Mario Bustamante

COMMISSIONER Lorenzo Wood • COMMISSIONER Regina Martin • COMMISSIONER Samson Borgelin

CITY MANAGER Ambreen Bhatty • CITY ATTORNEY Samuel S. Goren • CITY CLERK Elizabeth Garcia-Beckford

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October 1, 2021

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) 2022 Proposed Annual Budget. This budget has been prepared in accordance with all applicable City, State and Federal requirements and accounting standards.

Over the past year, we have built on the foundation set by the City Commission's vision to be a vibrant, safe and sustainable city. Despite the impact of the global coronavirus pandemic, I am very proud of the many accomplishments we have been able to achieve during the past year. We have a very motivated and talented workforce that is truly dedicated to making the City of North Lauderdale a wonderful city for residents and visitors.

Accomplishments in FY 2021

Despite the continued effects of Covid-19 on our community and City workforce, in FY 2021 the city accomplished numerous projects towards meeting the goals established by City Commission. Below are some of the many accomplishments:

- **Quality of Life**
  - New Exercise Station and Playground at Pompano Park and Braeburn Park
  - Assisted numerous homeowners, families and businesses through various grant programs offered by the City, including CARES Act assistance
- **Neighborhood Improvements/Community Image Enhancements**
  - Placed public art in various parts of the City
  - Continued the Citywide entryway sign program and marquee signs project
  - Completed citywide wall repair and painting project
  - Completed replacement of bulbs for street lights with energy efficient and brighter units
- **Citizen Communication and Resident Focus**
  - Assisted in large-scale food distribution events
  - Assisted residents financially through the administration and distribution of CARES Act funding.
  - Implemented a new online payment system for water and sewer payments
- **Safety**
  - Assisted the Florida Department of Health through coordinating Covid testing and vaccination sites within the City of North Lauderdale
  - Maintained one of the highest crime clearance rates in Broward County for property crimes.
  - Responded to Community requests for enhanced traffic enforcement throughout the City.
  - Continue to take part in 911 communication upgrades and continued upgrades to Fire Stations 34 & 44
- **Public Accountability**
  - Received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award for the 39th consecutive year and the Distinguished Budget Presentation for the 28th year.
  - Contracted with new auditors who completed their first audit for the City with no findings.
  - Contracted with a new garbage hauler which will provide better service.

Budget Format

As your City Manager, I have consistently sought to manage the City's annual budget under the guiding principles of transparency and sustainability. The document being provided to you today is an example of our commitment to deliver exceptional services to our residents, businesses and visitors. This budget document establishes a plan of action for fiscal year 2022 and provides the City's various departments with the financial resources to carry out both operational and financial goals and directives established by the City Commission. The City Administration has taken great strides to make sure that the budget document is prepared with the intention of making the budget process more meaningful to you, the elected officials, and ultimately our City's residents. In order to achieve the goal of establishing an open exchange of information and ideas with citizens, it is critical to communicate how City resources are collected and expended.

Therefore, the Administration has made every effort to prepare a budget that is:

- Fiscally responsible
- Balanced and resilient
- Clear, concise and user-friendly
- Contains specific performance measures to monitor and analyze all departments

Budget Objectives

Over the years, the City Commission and Administration have consistently planned and conducted the City's financial operations in a responsible and progressive manner and demonstrated conservative spending practices. These operations revolve around three objectives set forth by the Commission:

1) Long Term Financial Stability
2) Enhance/ Maintain Service Levels
3) Preserve or Enhance our Community's Way of Life

Strategic Planning

In the spring of 2021, the Commission kicked off the annual budget process and held two (2) strategic planning/visioning workshops with the City Manager and department directors to identify both short-term and long-term goals for the City. The FY 2022 budget includes items to address key goals approved by the Commission which support the City's mission of providing outstanding services that balance community expectations with fiscal responsibility and contribute to the quality of life in our community. These are linked to the Commission's Visionary Goals.

Factors Influencing Budget Development

Because of the pandemic, the City experienced a reduction in revenue during FY 2020 and FY 2021. The City's revenue is expected to recover to pre-pandemic levels in FY 2022. One of the largest revenue sources for the City is property taxes, which accounts for approximately 20% of citywide revenue. Due to the increased demand for homes in South Florida and a shortage of inventory, sales prices and property values have risen rapidly.

Taxable values in the City increased to $1.867 billion, or approximately 8.11% over the prior year. For FY 2022, the City's taxable property value growth was the fourth highest in the County and this is the ninth year in a row the City has experienced positive property value growth. Due to higher property valuations the City is able to maintain the millage rate at 7.4000 mills for the fifth straight year and generate approximately $958,000 in additional ad-valorem taxes for FY 2022.

The additional ad-valorem tax revenue will be necessary to help fund ongoing operational costs of the city that have increased over the prior year. Costs of labor will increase due to an increase in the Florida minimum wage rate and higher rates of pay caused by an unemployed or underemployed workforce resulting from the pandemic. Also, certain industries have had price escalations on materials as a result of labor and supply-chain issues caused by the pandemic. Both of these lead to higher costs to the City to maintain City building infrastructure such as roofs and A/C systems and address capital projects such as roadways and buildings. The costs of routine operations expenses have also increased.

The City's ability to raise revenues is limited to those means authorized by the State. The City has seen slight decrease in building permits revenue in the last three years and expects that to stabilize in FY 2022. Revenue from interest earnings is expected to decline for the third year as a result of much lower interest rates. However, the City is expecting the intergovernmental revenues from the state sharing program and sales tax to recover to pre-pandemic levels in FY 2022.

The City annually reviews fees for services provided by the City and adjusts them where necessary. Below are some highlights:

- No proposed increase to the water and sewer rates for FY 2022.
- No proposed increase to the Water Control District assessment rate – maintain at $100/year/acre
- No proposed increase to the Stormwater assessment rate - maintain at $72/year per ERU
- Fire Assessment rates will be adjusted in FY 2022 based upon a new 5-Year rate study completed in FY 2021
    - o Single-family rate will go down $4/year to $229/year
    - o Multi-family rate will go up $157/year to $553/year
- The Solid Waste assessment rate will increase by $203/year to $425/year
    - The City selected a new garbage hauler with higher prices based upon current industry costs.
    - Prior rates were held steady for many years requiring a large adjustment in the assessment rate.

In FY 2021, the Fire/Rescue Special Assessment Program had a rate analysis conducted to determine the assessable costs of our Fire/Rescue service and the rates by classification that are necessary to recover that cost. The study's resulting rate table is being implemented over a five-year period which begins in FY 2022 and will continue through FY 2026. This methodology allows for a smooth and natural adjustment that corresponds to the Fire/Rescue Department's operational costs. The assessment for the year beginning October 1, 2021 is the first year of the five-year plan.

The City-owned high school facility is leased by Somerset Academy for the purpose of operating a charter school. The initial 10-year lease, commenced in 2010. The lease agreement provides for three (3) five (5) year extensions. In FY 2020, the lessee exercised its option to renew the lease for the first additional 5-year term. The lease provides for annual rent increases. There is no outstanding debt on this building.

In FY 2021, the City budgeted for the first year of the 1-cent Transportation Surtax. Revenue of approximately $7.1 million was included in the budget to offset budgeted expenses for multiple capital and repair and maintenance transportation projects. The projects will be paid for by the City then submitted for reimbursement by the County. As of the date of this writing, the amount of the proposed 1-cent Transportation Surtax had not yet been determined for FY 2022 and is therefore excluded from the budget. This exclusion is the primary reason for the decrease in the budget over the prior year.

The FY 2022 expenditure budget includes normal contract increases and funding for some new initiatives identified by the Commission. The budget also provides funding for a 15% increase in health care costs. Department Directors were asked to maintain their budgets at prior year levels, where feasible, in order to weather the continued impact of the pandemic on the City's financial condition. However, as previously mentioned, due to the pandemic, certain industries have had price escalations on materials as a result of labor and supply-chain issues which had to be factored in to the budget.

The City needs substantial financial resources to meet the needs of citizens. As with every City, a substantial portion of the costs relate to personnel. A dedicated and highly trained workforce is required to provide the level of service that the public has come to expect. Each employee is part of the team needed to accomplish the responsibility of delivering services to the citizens. Eight (8) positions were added to the budget in FY 2022 to bring the total to 202.

FY 2022 Budget Summary

The FY 2022 expenditure budget for all City funds totals $67,136,450 inclusive of capital outlay and interfund transfers. This is a decrease of 4.8% over the prior year budget. The City establishes a budget utilizing a fund structure. Each fund acts as a separate fiscal entity and is set up to demonstrate stewardship and fiscal accountability for the resources entrusted to the government. The number and type of funds used is guided by sound financial judgment and the requirements of statutes, laws, regulations and restrictions or specific purposes.

Citywide Budgeted Expenditures by Fund

Fund Name	FY 2021 Budget	FY 2022 Budget	Change
General Fund	$32,842,270	$36,633,170	3,790,900
Street Maintenance Fund	4,019,210	1,217,340	(2,801,870)
Fire/Rescue Fund	8,677,530	9,457,700	780,170
Water Control District	1,234,410	1,233,730	(680)
Debt Service Fund	-	-	-
Capital Projects Fund	3,393,410	665,250	(2,728,160)
Utilities Fund	14,919,100	13,369,460	(1,549,640)
Stormwater Fund	3,099,090	1,649,820	(1,449,270)
Vehicle Maintenance Fund	157,200	179,000	21,800
Information Technology Fund	1,300,870	1,832,490	531,620
Insurance Fund	858,090	898,490	40,400
Total Expenditures	**$70,501,180**	**$67,136,450**	**($3,364,730)**

The City's FY 2022 budget includes funding to deliver valued public services in an efficient and effective manner to our residents and business community. Administration's intention is to focus the following Visionary Goals established by the City Commission:

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

To follow are some programs and projects included in the budget that work towards achieving these goals.

Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

The City Commission, consistent with the recommendation of the Administration, maintained the operating millage rate at 7.4000 mills for fiscal year 2022 for the fifth straight year. The approved operating millage rate provides for a structurally balanced budget for the General Fund that enables the City to meet its obligations for services to be provided during FY 2022. Despite an increase in some expenses as a direct result of Covid-19, the budget was balanced without utilizing Fund Balance for any recurring expenses. In addition, the city previously made all required debt service payments and now has no outstanding bonds and no debt payments to make in FY 2022.

The City is committed to maintaining internal controls in order to properly safeguard its assets. The City's financial information, including the adopted annual budget and Comprehensive Annual Financial Report, are available on the City's website.

Provide Citizen Communications and Resident Focus

The City continues to present a positive public image through continued expansion and enhancement of public information efforts. The emergency communication system, powered by Blackboard Connect, greatly enhances citizen notification by enabling the City to notify specific areas in the City that may be affected by water line breaks, road closures, emergency evacuations, AMBER Alerts, etc., in a matter of minutes. In addition, the system is used to notify residents of City events, special programs, etc., that greatly enhances residents' attendance at these events and encourages community pride and enthusiasm.

The City's quarterly newsletter continues to be well-received by the residents and we endeavor to explore ways to improve it. The public communications with our residents is improved by broadcasting City events and displaying pictures and information on the City's Cable Channel, Blackboard Connect, YouTube, Facebook, Marquee sign, Website and other resources.

One of the main objectives of the Public Information Office is to help ensure that our residents are better prepared in case of a major hurricane. In this regard, a special hurricane preparedness booklet containing pertinent information is distributed at special events and is also made available at City facilities and on the City website prior to the start of the hurricane season. In addition, we will be focusing on providing the latest information to our residents during emergencies through our website, cable television, blackboard phone system and other resources.

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

Public Safety has always been the highest priority for the Commission and Administration. The City's Police services are provided through a contract with the Broward County Sheriff's Office (BSO). This agreement has proven to be quite successful. The City will be in the first year of a renewed five-year contract that begins October 1, 2021. In FY 2018, the staffing level was increased to 65, as a result of adding two more school resource officer positions. In FY 2022, three more officer positions will be added to the North Lauderdale District bringing the total to 68.

The City's Fire/Rescue Department operates out of two fire stations; Station 34 serves the east end of the City and Station 44 serves the west side. The Department currently holds a Class 2 ISO rating out of 10 (Class 1 represents the most superior) by the ISO's Public Protection Classification system which rates a municipality's ability to provide fire protection services to the residents. The goal is to improve this rating to a Class 1 over the next few years.

The City will invest in a fire training center project which will allow the Fire/Rescue department to perform all types fire training with the goal of improving the Insurance Service Organization (ISO) rating for the city which will lower overall insurance rates for all business and residents. In addition, this center will host training for surrounding fire rescue departments who are also required to maintain their credentialing with state and national organizations. The future plans for the center is to make this into a state fire training academy where the department can train and prepare recruits who want to have a career in the fire rescue service. This is a great opportunity to advance the departments existing fire explorer program and provide a true fire rescue career track for these young dedicated adolescents.

Contribute to Neighborhood Improvement /Community Image / Quality of Life

Continuing the City's Vision of *A Fun City in the Heart of Broward*, we will make every effort to continue to maintain the City image, promote activities throughout the City, promote development and redevelopment efforts and ensure that the implementation and management of City services and programs are carried out in an efficient manner.

The City takes great pride in its neighborhoods and business communities. We strive to institute programs that will assist property owners with maintaining and improving their investment. The City is committed to continuing its efforts to expand opportunities for home ownership, make home repairs and mitigate health and safety issues in commercial or residential areas. This goal is accomplished successfully by securing several grants to fund these efforts such as the Community Development Block Grant program and the Hurricane Loss Mitigation Program. Grant funds are available for both the residential and commercial sector. Homeowners and business owners who maintain and improve their properties continue to be recognized through the Community Improvement Award Program.

The City is excited to continue in the coming year with the public art program. This program will enhance the City's image and aesthetics through placing various kinds of art throughout the City helping to enhance the sense of place. We will continue placing entryway signs and additional informational marques within the City. Roadway median beautification projects will continue as well.

The City will continue to be involved with the Tamarac North Lauderdale Chamber of Commerce. The Chamber of Commerce has proven to be a big success and provides a forum to bring the business community together with people. Events such as the Business-2-Business mixers, Biz Art in the Park and Business to Community give-back will continue to connect our city's business community with residents.

The City takes great pride in conducting special events throughout the year to mark holidays and various historical and patriotic events, which are designed keeping in mind the diversity of our community. Some of the key events are North Lauderdale Days, the Holiday Parade and Tree Lighting, Menorah Lighting, Martin Luther King Day celebrations, 9-11 Memorial Day, Haunted Hamptons and the Egg Hunt. These events are funded through the North Lauderdale Recreation Foundation and self-supporting dollars (such as small entrance fees), thus not creating any significant burden on the General Fund. The Covid-19 pandemic may affect the City's ability to hold these events during the year but the events have been budgeted for.

The City will manage upcoming capital projects in the City including – Kimberly Blvd (East) roadway project, Veterans Memorial Parking & Walking Path, Highland Park Restroom upgrades, Sprinkler System at Station 44 as well as various utility and stormwater projects.

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 a high level for each Fund for two additional years (FY 2023 and FY 2024).

The Finance Department monitors economic trends and 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 2023 and FY 2024:

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 4% annually. Approximately half of that growth is due to projected annual salary adjustments of 3%, and the other half is due to benefit adjustments such as health insurance.

Operating Growth Assumptions: Operating cost projections average 2.5%.

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

Florida/US Economic Highlights and Forecasts

According to the University of Central Florida, Institute for Economic Forecasting, *2021-2024 Florida and Metro Forecast* publication dated July 2021, the following highlights are notable:

- From 2021-2024, Florida's economy, as measured by Real Gross State Product, will expand at an average annual rate of 4.2%.
- Payroll job growth in Florida will continue to outpace national job growth as the labor market climbs out of a deep hole. After year-over-year growth of -5.2% in 2020, the labor market will continue its rebound to 3.0% in 2021, 4.3% in 2022, 2.0% in 2023, and 1.6% in 2024. Average job growth over the 2021-2024 period will be 0.5 percentage points faster than the national economy.
- Housing starts will pick up going forward, but not nearly fast enough to offset the large shortage of single-family housing in the short run. The total starts of 158,034 in 2020 will jump to 173,888 in 2021, 164,972 in 2022, easing to 156,892 in 2023 and 157,034 in 2024. House price appreciation will decelerate over this period as supply catches up with strong demand and as affordability get farther out of reach for many.
- Real personal income growth will average 2.2% during 2021-2024, starting with a 4.6% growth rate in 2021, followed by a pull back in 2022 after which it will accelerate through the end of 2024 hitting 3.0% in that year. Florida's average growth will be 0.3 percentage points higher than the national rate over that four-year span.
- Retail sales will grow at an average pace of over 5.1% during 2021-2024. After a sharp bounce back in 2021, growth will back off in 2022, and from there retail sales will grow at an average rate of 3.5% during 2023-2024.

The long-term outlook for the Fort Lauderdale-Pompano Beach-Deerfield Beach, FL area is the unemployment rate will slowly decrease from 8.6% in 2021 to 3.4% in 2024. The average annual wage percent change is expected to go from 5.2% in 2021 to 3.0% in 2024. Total personal income percent change is expected to be 0.9% in 2022, 3.7% in 2023 and 4.5% in 2024.

The U.S. economic growth is expected to slow sharply in 2022, according to Goldman Sachs Group, Inc. This is mainly due to the continual effects of Covid-19 and the variants which affects the recovery in certain industries such as entertainment, amusement parks and office-based services.

Conclusion

The Commission adopted the City's FY 2022 Budget during the September public hearings. The City's budget reflects sufficient allocations for various citizen services, public safety, neighborhood partnership improvements and effective government administration.

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,

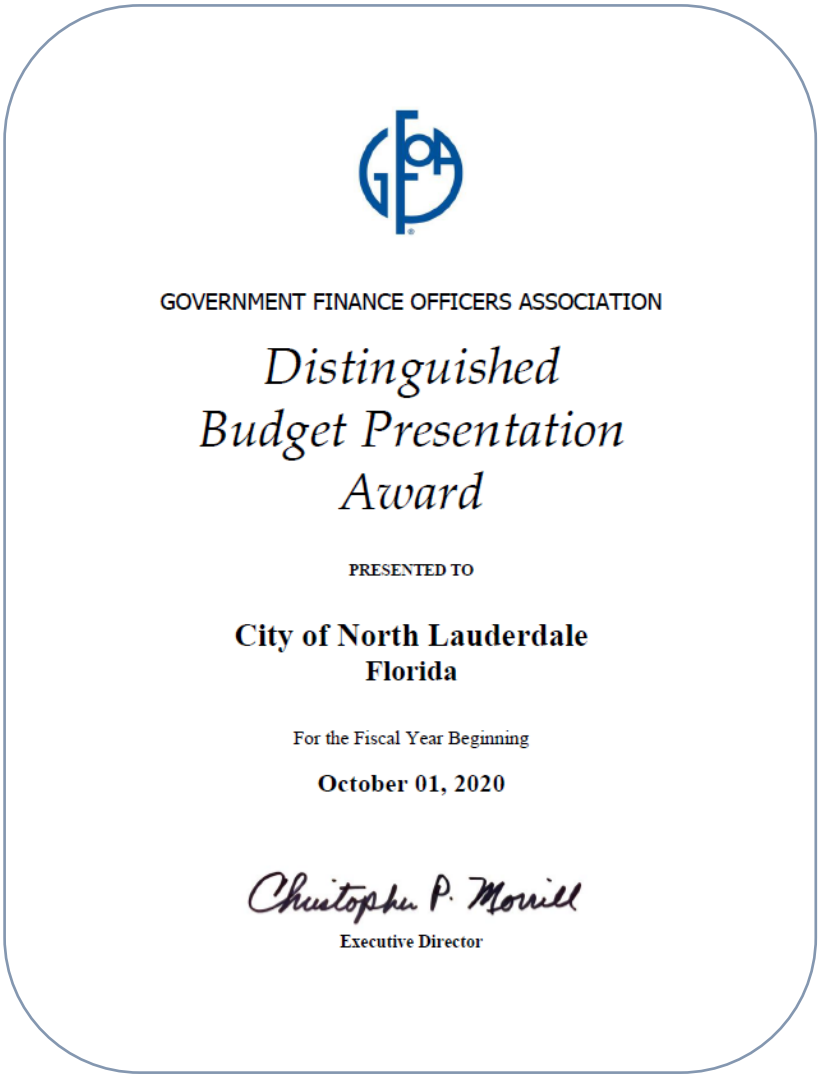


Ambreen Bhatty
City Manager

Distinguished Budget Presentation 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, 2020. 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.



VISION STATEMENT

A vibrant, safe and sustainable city



MISSION STATEMENT

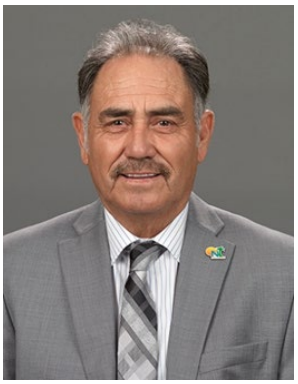
To provide outstanding services that balance community expectations and fiscal responsibility and also contribute to the quality of life in our community.



Mayor
Ana M. Ziade



Vice Mayor
Commissioner District B
Mario Bustamante



Commissioner District A
Lorenzo Wood



Commissioner District C
Dr. Regina Martin



Commissioner District D
Samson Borgelin



Goal 1: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

- Provide high-quality services in a professional and courteous manner.
- Ensure that city policies are designed to attract, recruit and retain the best possible employees.
- Plan and conduct the City's financial operations in a responsible and progressive manner and demonstrate conservative spending practices.
- Continue assessment of services provided to the City for quality and value.
- Achievement of the Government Finance Officers Association certificates in Financial Reporting and Budgeting

Goal 2: Provide Citizen Communications and Resident Focus

- Enhance communication methods including city website information, automated phone announcements, newsletters and television station programming.
- Enhance 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.
- Enhance City's website by providing access to online forms and self-service options.
- Communicate the City's Emergency Operation activities through the hurricane preparedness newsletter, city website and television station.

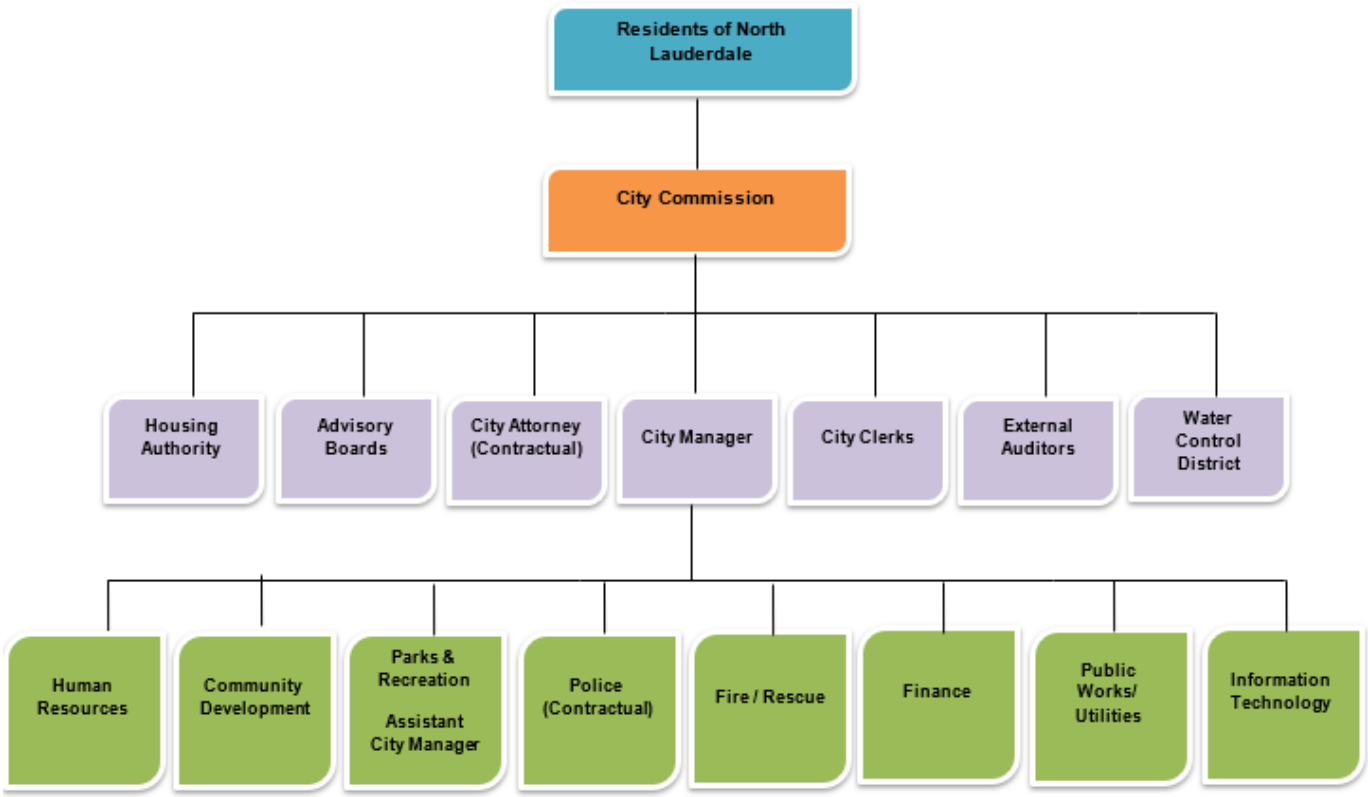
Goal 3: Enhance safety through the provision of Police and Fire/Rescue Services

- Utilize police officers to provide a safe working and living environment.
- Provide emergency response services, fire inspection services and fire prevention and safety training.
- Provide quality fire and EMS training for fire personnel.

Goal 4: Contribute to Neighborhood Improvement /Community Image / Quality of Life

- Utilize available funding for the redevelopment of our neighborhoods and business community.
- Through available grant programs, provide first-time home buyer assistance and assist homeowners in protecting their homes from natural disasters.
- Provide recreation programs for all at an affordable price.
- Maintain roads within the City.
- Repair and/or replace damaged sidewalks.

Citywide Organizational Chart



City Manager

Ambreen Bhatty

City Attorney

Samuel S. Goren

City Clerk

Elizabeth Garcia-Beckford

Department Directors

Michael Sargis - Assistant City Manager / Parks & Recreation Director

Tammy Reed-Holguin - Community Development Director

Susan Nabors - Finance Director

Rodney Turpel - Fire Chief

Lura Woodley - Human Resources Director

Mitch Williams - Chief Information Technology Officer

Kregg Lupo - Police Chief

Sam May - Public Works / Utilities Director

The City of North Lauderdale (City) is pleased to present its citizens with the fiscal year (FY) 2022 Adopted Budget (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, core services, recent accomplishments and upcoming initiatives which related to the Commission Vision, Mission and Goals. Also included are the Department Performance Measures which attempt to provide a quantifiable indicator of the workloads, efficiency and accomplishments.

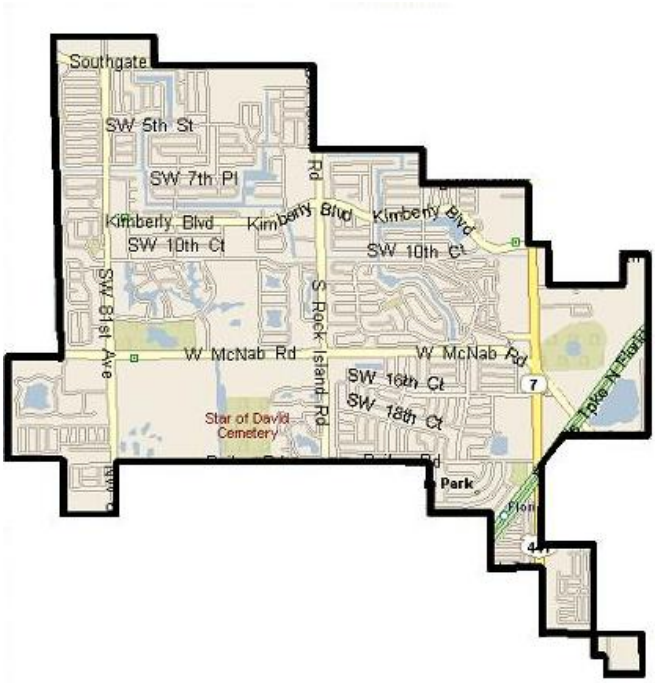
The operational cost of each Department are presented in numeric formats. Readers will be able to review the FY 2019 and FY 2020 actual audited information, the current FY 2021 amended budget, the FY 2022 adopted budgeted, as well as the projected expenditures for FY 2023 and FY 2024.

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 or acronyms used throughout the document.

Communicating with Our Constituents: As outlined in the City Charter, the FY 2022 Adopted and 2023 and 2024 Projected 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 was scheduled for July 13th 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.



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 45,549 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.

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). There are five Commission members who are responsible for providing direction to the City through their appointees.

The City Commission is comprised of four commissioners that represent separate geographic districts and a Mayor that is elected citywide. The Commission is responsible for hiring the City Manager, City Clerk 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, adopt the City's millage rate and approve all purchases greater than $25,000. 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 carrying out the day-to-day operations of the City. The department directors work for the City Manager to carry out his/her directives much the same way vice presidents do in the private sector.

As Chief Executive Officer, the City Manager is responsible for directing all City employees other than those hired directly by the Commission. 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.

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 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.

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 5,000 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.

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:

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

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.

The Fire Department is responsible for fire control, fire prevention programs, and emergency medical services.

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.

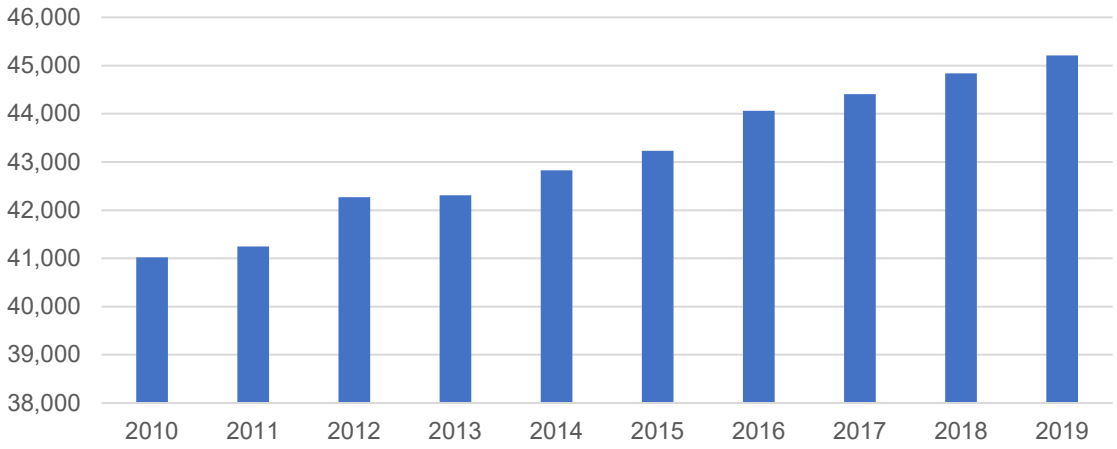
In 2001, the name of the City Council was changed to City Commission by a Charter amendment. Voters were asked in 2004 to decide on the makeup of the Commission, and elected to have four district Commissioners with a Mayor running at large.

Today, the City of North Lauderdale has 198 employees and approximately 45,549 residents within its 5.5 square miles. North Lauderdale is primarily a residential community and is home to many churches and small businesses.

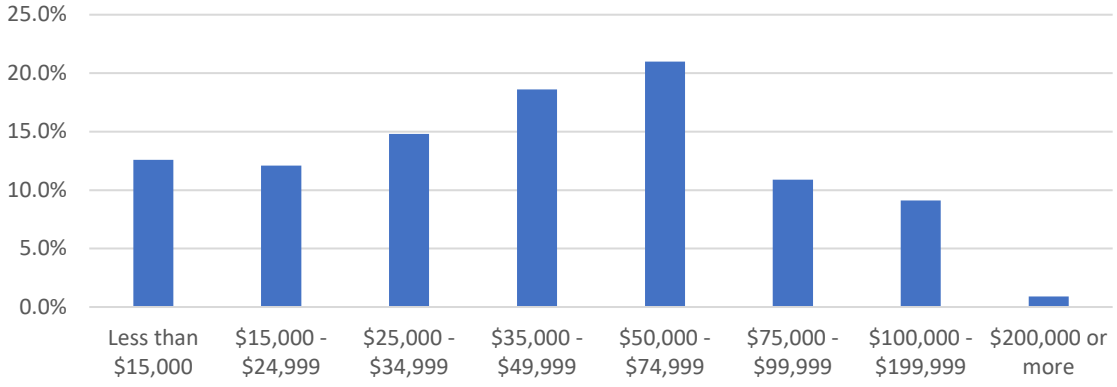
The City of North Lauderdale residents are proud to call their City home to marine artist Wyland's "International Year of the Reef" Wall as part of his world-renowned Whaling Wall art project. The North Lauderdale wall, along McNab Road, is comprised of 1,000 feet of murals and is the 99th and final 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.

Year of Incorporation	Form of Government	Square Miles
1963	Commission – City Manager	5.5
Number of Property Parcels	**Residential Property Parcels**	**Average Single-Family Home Market Value**
11,443	10,940 (96%)	$226,314

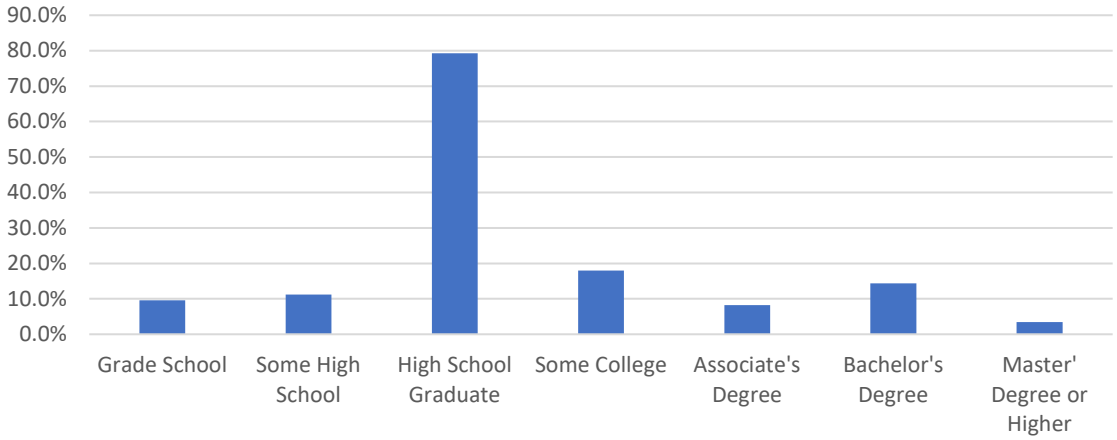
Population [1]



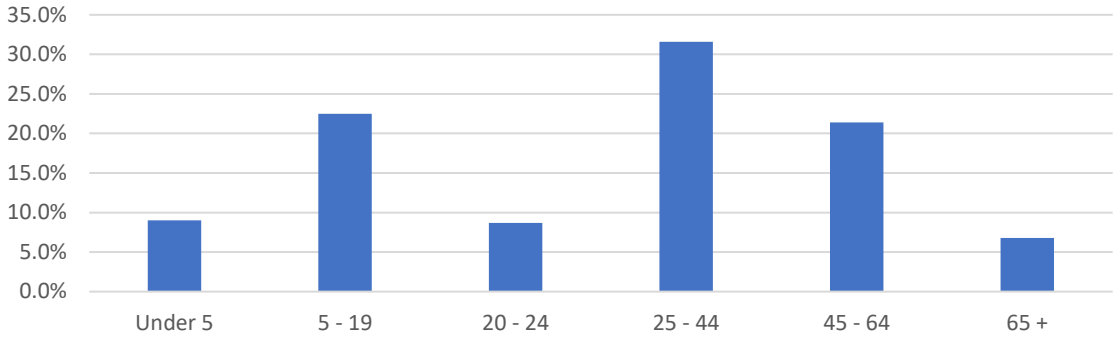
Income Characteristics [1]



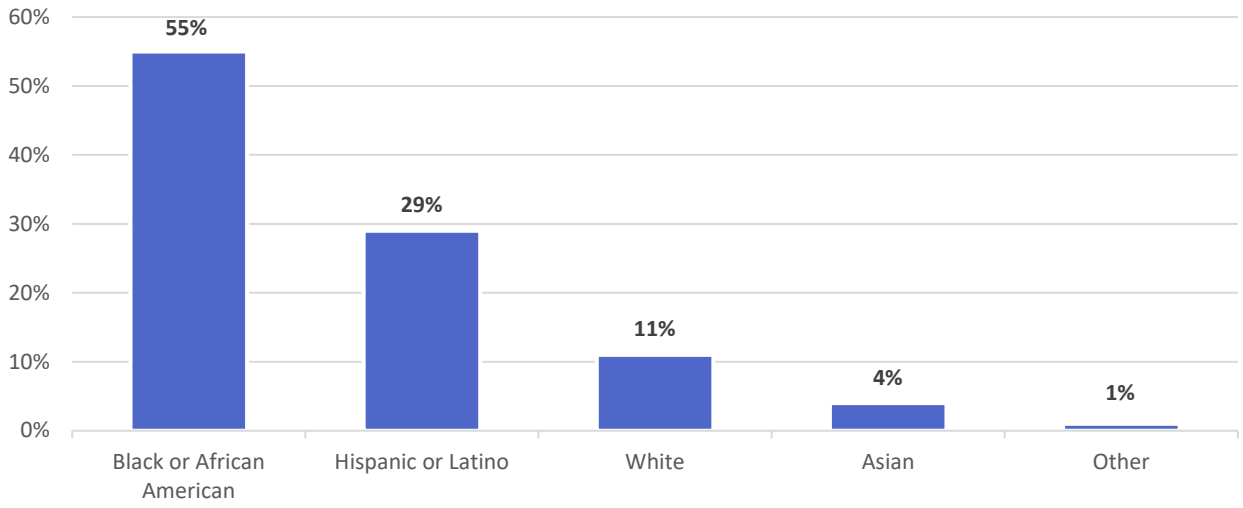
Educational Characteristics [1]



Age Characteristics [1]



Ethnicity Characteristics [1]



SCHOOLS [2]

Type of School	Number of Schools	Enrollment
Elementary Schools	2	1,042
Middle Schools	1	679
High Schools	0	0
Combination Schools (Pre-K – 8)	1	674
Charter Schools (K-12)	3	2,072

PRINCIPAL EMPLOYERS [3]

Broward County School Board	3.24%	AutoNation	0.39%
Memorial Healthcare System	1.26%	American Express	0.33%
Broward County Government	1.13%	City of Fort Lauderdale	0.26%
Broward Health	0.79%	Spirit Airlines	0.17%
Nova Southeastern University	0.68%	Citrix	0.16%

PRINCIPAL TAXPAYERS [4]

North Lauderdale 408 Owner LLC	2.80%	Hampton Place Joint Venture	1.23%
Bel Cypress Creek LLC	2.36%	Village Mobile Home Park LLC	1.16%
Hampton Lakes Associates	2.20%	Wal-Mart Stores East LP	1.16%
PRCP-Lauderdale LLC	1.69%	Les Chalet Investment LLC	1.05%
One Park Plaza LLC	1.41%	Answer Group	0.84%

Source of Information:
1 United States Census 2010
2 Broward County Schools website
3 Financial Reporting Section of Broward County
4 Broward County Property Appraiser

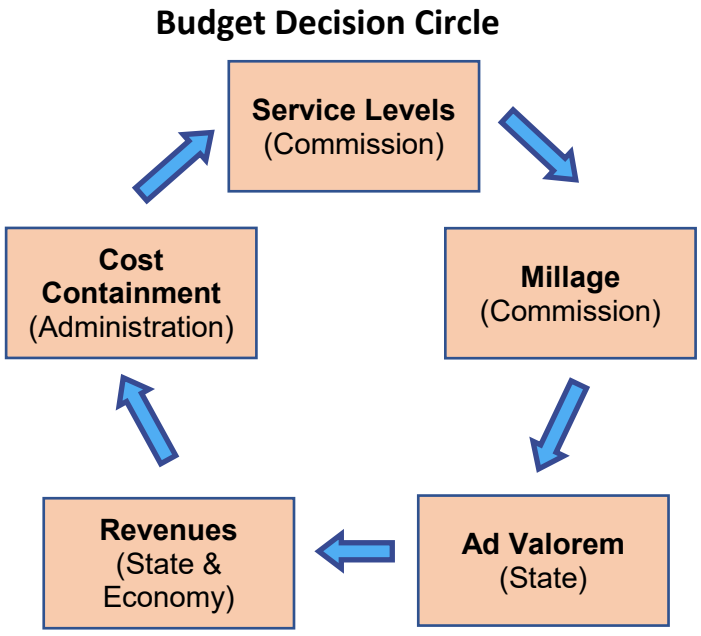
Strategic Planning

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 Commissioner 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, each department puts 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.

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 high-level, long-term forecast is included for each fund in this Budget Plan recognizing that the decisions made for FY 2022 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.

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.

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. 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. 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
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.
- 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)
    - Fire/Rescue Fund (115)
    - North Lauderdale Water Control District Fund (131)
- 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 expenditures.

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.
    - Utility 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)

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 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 Comprehensive Annual Financial Report 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.

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 Comprehensive Annual Financial Report, 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 Comprehensive Annual Financial Report, 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.

All Proprietary Funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

The preparation of the audited Comprehensive Annual Financial Report of the City is based on generally accepted accounting principles (GAAP) and meets the criteria set forth by the Government Finance Officers Association for its Certificate of Achievement in Financial Reporting. The annual budget is prepared on a GAAP basis with the exception of the two following items:

a. Compensated absences liabilities expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expensed when paid (Budget).
b. Principal payments on long-term debt within the Enterprise Funds are applied to outstanding liability on a GAAP basis, as opposed to being expensed on a Budget basis.

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 Comprehensive Annual Financial Report with the Florida Department of Financial Services pursuant to State Statues.

Any unencumbered appropriations lapse at year-end, except for those monies set aside in the Capital Projects Funds. In this fund type, unencumbered funds are carried over from year to year allowing larger projects to be funded over multiple-years. The balance of unencumbered monies in other funds will be re-appropriated in the following year's budget.

Budget Amendment Process

After the budget has been adopted, it may only be amended through Commission action. A budget amendment is required when expenditures 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.

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.

FY 2022 Budget Preparation Calendar

February 16 (Tuesday)	Strategic Planning / Visioning Workshop–Part 1
March 24-25 (Wednesday-Thursday) ½ day each day	Strategic Planning / Visioning Workshop–Part 2
April 15 (Thursday)	Deadline for Departments to enter Operating Budgets and submit capital project requests; Deadline for preliminary revenue estimates.
April 21 (Wednesday) – May 20 (Thursday)	Operational meetings with Departments to discuss detail expense items, capital requests and performance measures.
June 1 (Tuesday)	Receive Estimated Taxable Value from Broward County Property Appraiser
June 16 (Wednesday)	Budget Workshop
June 16 (Wednesday)	Completion of Capital Improvement Program. Present Proposed Budgets to City Manager
June 20 (Sunday)	Last day for Water Control District meeting announcement ad [required at least 7 days prior to meeting – June 29]
June 22 (Tuesday)	City Manager completes review of Proposed City Budget
June 29	Regular City Commission Meeting Commission sets time, date & place of Public Hearing (required before August 4th in order to include on TRIM notice) and establishes the maximum Preliminary rates for the following: • Fire/Rescue Assessment • Solid Waste Assessment • Stormwater Assessment <u>Immediately Following</u> – Water Control District Meeting • Water Control District Meeting - Election of Chair & Vice Chair The Water Control District sets time, date & place of Public Hearing (required before August 4th in order to include on TRIM notice) and establishes the maximum Preliminary Water Control District Special Assessment rate.
July 1 (Thursday)	Receive Certification of Taxable Value from Broward County Property Appraiser

FY 2022 Budget Preparation Calendar (continued)

July 1 (Thursday)	Delivery of Proposed City Budget to the Commission
July 13 (Tuesday)	3:30 PM – Budget Workshop • Proposed City Budget discussion 6:00 PM - Regular Commission Meeting Commission establishes the proposed millage rate, time, date & place of the first required Public Hearing [required not later than 75 days before year end]
July 19 – July 29	Budget Workshop/Departmental Budget Presentations - Tentative
August 3 (Tuesday)	School Board – First Public Hearing
August 4 (Wednesday)	Last day to certify roll-back rate, proposed millage rate, date/time for first hearing via ETrim. Non-ad valorem rates to BCPA.
August 24 (Monday)	Last day for meeting announcement ad [required at least 20 days prior to Public Hearing – September 13] for the following: • Fire/Rescue Assessment • Solid Waste Assessment • Stormwater Assessment August 24 is the last date, it covers WCD 7 day meeting requirement.
August 25 (Tuesday)	Last day for Broward County Property Appraiser to mail Trim Notice [required within 55 days of July 1st, last date is actually August 24th]
September 2 (Thursday)	Proposed Budget must be available on City Website [At least 10 days in advance of hearing]
September 6 (Monday)	Labor Day
September 6 – September 8	Rosh Hashana
September 9 (Thursday)	Broward County – First Public Hearing

FY 2022 Budget Preparation Calendar (continued)

September 13 (Monday)	Special Budget Workshop and First Public Hearing
	
	4:00 PM – Budget Workshop
	6:00 PM – First Public Hearing
	• Public Hearings for the adoption of the final assessment resolutions [required not before September 12 and not after September 14] for the following:
	  • Fire/Rescue Assessment
	  • Solid Waste Assessment
	  • Stormwater Assessment
	First Millage/Budget Public Hearing and Public Notice of Final Millage/Budget Public Hearing date/ time [required from 65 days to 80 days of July 1st – between September 3 and September 18]
	Immediately Following – Water Control District Meeting Public Hearing
	Water Control District – Public Hearing for the adoption of the final assessment resolution [required not before September 12 and not after September 14]

September 14	School Board – Second Public Hearing
September 15 (Tuesday)	Statutory deadline for certifying the final assessment rolls to the Broward County Property Appraiser and Tax Collector for the Non-Ad Valorem Special Assessments (Due by 15th)
September 21 (Tuesday)	Broward County – Second Public Hearing
September 23-26	Advertising required between 2 and 5 days prior to final hearing
September 28	Regular City Commission Meeting and Final Budget Hearing 5:00 PM - Budget Workshop 6:00 PM - Final Millage/Budget Public Hearing [required within 15 days after tentative adoption which was September 13 - last date is September 28]
October 1 (Friday)	Deliver Final Millage Rate Ordinance to the Broward County Property Appraiser and Tax Collector [required within 3 days of adoption which was September 28]

FY 2022 Budget Preparation Calendar (continued)

October 15 (Friday)	Delivery of Certification of Final Taxable Value (DR-422) to Broward County Property Appraiser and Department of Revenue Property Tax Administration Program – Tentative [within 3 days after receipt of Final Taxable Value – date varies but generally around this time. Send with DR487 to DOR for a complete TRIM package, if received. If not received, send under separate cover]
October 28 (Thursday)	Final Budget must be available on City website
October 28 (Thursday)	Delivery of Certification of Compliance (DR-487) to the Department of Revenue Property Tax Administration Program [within 30 days of Final Hearing which was on September 28 – last day is October 28]
December 28 (Tuesday)	Last day to deliver final bound Budget Book to Government Finance Officers Association [required within 90 days from final budget approval which was September 28]

The City has adopted both informal and formal 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 (Legislative requirements, natural disasters, etc.). 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 a 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. 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 (CIP) 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 Request should only be used for one-time payments, for example, memberships and subscriptions, and travel related expenditures. Check Request 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 $50.00, 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 Head, 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 Head or his 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. Minimum 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.

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

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:

1. Total income
2. Total rate of return
3. Comparison to the benchmark and peer group
4. Beginning and ending market value of the portfolio
5. 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.

Debt Administration

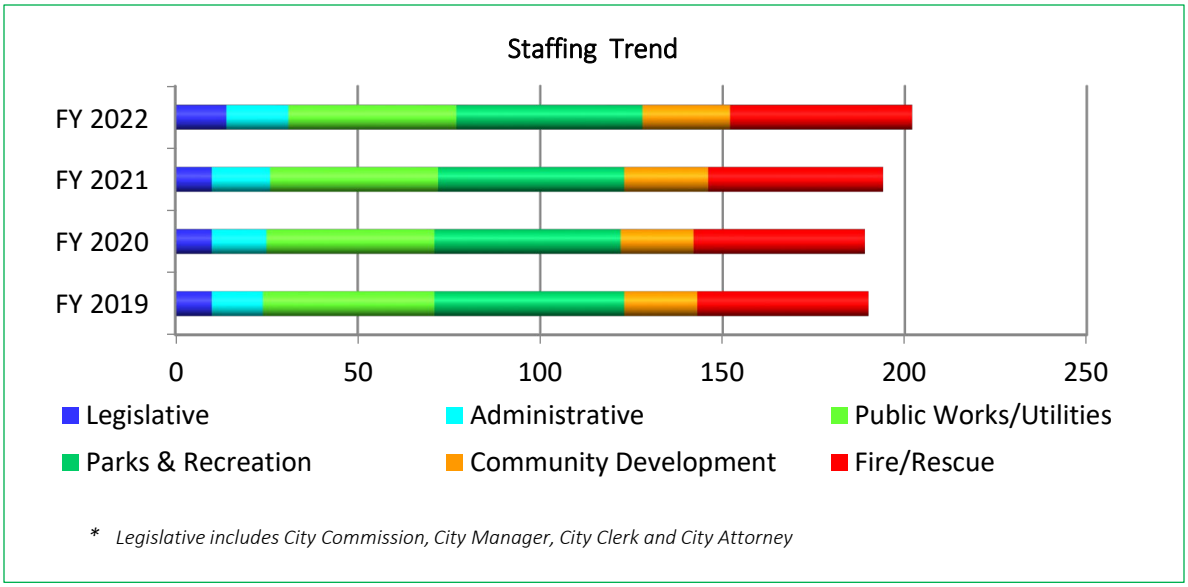
Although the City Charter makes no reference to limitations in establishing general obligation debt, the City has limited its borrowing to prudent levels that are able to be satisfied with existing revenue and cash flow projections. The City utilizes debt financing on large expenditures for capital projects 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.

Position Control Report – Total Number of Positions by Department

Department	FY 2019	FY 2020	FY 2021	FY 2022
City Commission	5	5	5	5
City Commission (PT)	0	0	0	4
City Manager	2	2	2	2
City Attorney (Contract)	1	1	1	1
City Clerk	2	2	2	2
Human Resources	2	3	2	3
Finance	8	8	9	9
Public Works/Utilities	45	45	46	46
Public Works/Utilities (PT)	1	1	0	0
Parks & Recreation	26	26	26	26
Parks & Recreation (PT)	25	25	25	25
Community Development	20	20	23	24
Fire/Rescue	43	43	44	45
Fire/Rescue (PT)	4	4	4	5
Information Technology	4	4	5	5
Total City of North Lauderdale	**188**	**189**	**194**	**202**

FY 2022 Position Changes:
+1 FT Administrative Clerk – Community Development
+1 FT Human Resources Clerk – Human Resources
+1 FT Fire Logistics Manager – Fire/Rescue Department
+1 PT Fire Inspector/Plans Examiner – Fire/Rescue Department



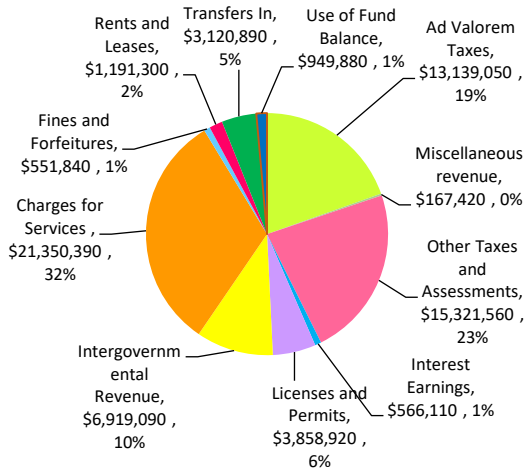
* *Legislative includes City Commission, City Manager, City Clerk and City Attorney*

Grand Total Budget Comparison FY 2021 to FY 2022

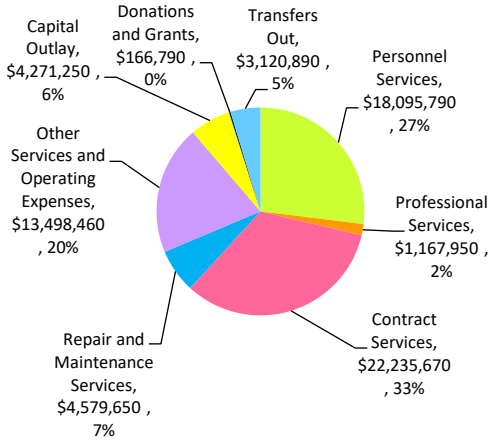
All Funds Budget Comparison by Function

	FY 2021 Budget	FY 2022 Budget	Change
Revenue			
Ad Valorem Taxes	$12,180,520	$13,139,050	$958,530
Other Taxes and Assessments	12,441,600	15,321,560	2,879,960
Licenses and Permits	4,069,950	3,858,920	(211,030)
Intergovernmental Revenue	12,393,990	6,919,090	(5,474,900)
Charges for Services	20,556,470	21,350,390	793,920
Fines and Forfeitures	476,250	551,840	75,590
Miscellaneous revenue	91,500	167,420	75,920
Interest Earnings	1,112,130	566,110	(546,020)
Rents and Leases	1,144,140	1,191,300	47,160
Transfers In	3,062,530	3,120,890	58,360
Use of Fund Balance	2,972,100	949,880	(2,022,220)
Total revenue	**$70,501,180**	**$ 67,136,450**	**$(3,364,730)**
Expenditures			
Personnel Services	$17,009,970	$18,095,790	$1,085,820
Professional Services	1,261,930	1,167,950	(93,980)
Contract Services	19,139,660	22,235,670	3,096,010
Repair and Maintenance Services	7,382,070	4,579,650	(2,802,420)
Other Services and Operating Costs	14,262,850	13,498,460	(764,390)
Capital Outlay	8,216,310	4,271,250	(3,945,060)
Debt Service	-	-	-
Donations and Grants	165,860	166,790	930
Transfers Out	3,062,530	3,120,890	58,360
Total expenditures	**$70,501,180**	**$67,136,450**	**$(3,364,730)**

FY 2022 Revenue by Function



FY 2022 Expenditures by Function



All Funds: Revenue & Expenditure Budget Summary

Description	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Total
Revenue:							
Taxes	$20,808,850	$6,546,860	$-	$-	$1,104,900	$-	$28,460,610
Licenses and permits	3,845,920	13,000	-	-	-	-	3,858,920
Intergovernmental revenue	4,884,050	1,535,040	-	-	500,000	-	6,919,090
Charges for services	5,004,380	860,280	-	-	13,220,350	2,265,380	21,350,390
Fines and forfeitures	551,840	-	-	-	-	-	551,840
Miscellaneous revenue	1,538,130	7,700	-	169,570	194,030	15,400	1,924,830
Interfund transfers	-	2,945,890	-	175,000	-	-	3,120,890
Use of fund balance or net position	-	-	-	320,680	-	629,200	949,880
Total revenue	**$36,633,170**	**$11,908,770**	**$-**	**$665,250**	**$15,019,280**	**$2,909,980**	**$67,136,450**
Expenditures:							
Departmental							
City Commission	$611,240	$-	$-	$-	$-	$-	$611,240
City Manager	511,430	-	-	-	-	-	511,430
City Attorney	331,450	-	-	-	-	-	331,450
City Clerk	378,890	-	-	-	-	-	378,890
Human Resources	586,950	-	-	-	-	-	586,950
Finance	1,195,300	-	-	-	-	-	1,195,300
Public Works	7,528,280	1,217,340	-	-	15,019,280	-	23,764,900
Parks and Recreation	5,515,840	-	-	-	-	-	5,515,840
Community Development	3,957,180	-	-	-	-	-	3,957,180
Police - Contractual	12,193,760	-	-	-	-	-	12,193,760
Non-Departmental	701,960	-	-	-	-	-	701,960
Fire/Rescue	-	9,457,700	-	-	-	-	9,457,700
Water Control District	-	1,233,730	-	-	-	-	1,233,730
Information Technology	-	-	-	-	-	1,832,490	1,832,490
Insurance	-	-	-	-	-	898,490	898,490
Vehicle Maintenance	-	-	-	-	-	179,000	179,000
Capital outlay	-	-	-	665,250	-	-	665,250
Transfers Out	3,120,890	-	-	-	-	-	3,120,890
Debt Service	-	-	-	-	-	-	-
Total expenditures	**$36,633,170**	**$11,908,770**	**$-**	**$665,250**	**$15,019,280**	**$2,909,980**	**$67,136,450**
Beginning Fund balance and net position	**$50,111,952**	**$3,376,418**	**$(0)**	**$11,840,012**	**$51,913,651**	**$8,092,968**	**$125,335,001**
Ending Fund balance and net position	**$50,111,952**	**$3,376,418**	**$(0)**	**$11,519,332**	**$51,913,651**	**$7,463,768**	**$124,385,121**
Fund balances and net assets							
Fund balances							
Restricted:							
Fire rescue	$-	$1,487,819	$-	$-	$-	$-	$1,487,819
Water Control District	-	1,888,599	-	-	-	-	1,888,599
Committed:							
Debt service	-	-	(0)	-	-	-	(0)
Assigned:							
Capital projects	22,875,000	-		11,519,332			34,394,332
Disaster assistance	3,500,000	-	-	-	-	-	3,500,000
Unassigned:	-	-	-	-	-	-	-
Net assets			-	-			
Net investment in capital assets	-	-	-	-	11,123,338	577,551	11,700,889
Unrestricted	23,736,952	-	-	-	40,790,313	6,886,217	71,413,482
Total ending fund balances	**$50,111,952**	**$3,376,418**	**$(0)**	**$11,519,332**	**$51,913,651**	**$7,463,768**	**$124,385,121**

All Funds: Historical, Adopted and Projected Revenue, Expenditures and Fund Balances

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
Revenue:						
General Fund	$34,838,112	$34,989,968	$32,842,270	$36,633,170	$38,013,300	$39,189200
Street Maintenance Fund	-	-	4,019,210	1,217,340	1,229,500	1,241,800
Fire/Rescue Fund	7,473,311	8,138,356	8,677,530	9,457,700	9,565,250	9,881,650
Water Control District	1,242,515	1,244,329	1,234,410	1,233,730	1,233,800	1,233,800
Debt Service Fund	696,237	345,809	-	-	-	-
Capital Projects Fund	6,740,612	2,470,592	3,393,410	665,250	8,576,600	320,000
Utilities Fund	14,689,917	14,303,791	14,919,100	13,369,460	13,335,400	13,336,300
Stormwater Fund	1,216,447	1,305,325	3,099,090	1,649,820	6,650,300	1,195,900
Vehicle Maintenance Fund	214,709	187,860	157,200	179,000	183,600	188,200
Information Technology Fund	1,056,041	1,322,878	1,300,870	1,832,490	1,702,900	7,583,100
Insurance Fund	730,397	625,184	858,090	898,490	959,200	1,024,600
Total revenue	**$68,898,298**	**$64,934,092**	**$70,501,180**	**$67,136,450**	**$81,449,850**	**$75,194,550**
Expenditures:						
Departmental						
City Commission	$416,235	$483,366	$509,200	$611,240	$630,600	$650,900
City Manager	446,323	461,259	499,440	511,430	528,500	545,800
City Attorney	340,180	314,377	309,730	331,450	339,700	348,100
City Clerk	290,441	287,178	370,730	378,890	389,800	403,600
Human Resources	300,250	363,010	484,430	586,950	604,200	622,200
Finance	816,536	985,797	1,154,950	1,195,300	1,236,700	1,279,900
Public Works	5,383,254	4,768,903	5,215,540	7,528,280	7,692,500	7,861,700
Parks and Recreation	4,672,919	4,255,062	5,480,870	5,515,840	5,664,800	5,818,800
Community Development	2,668,026	2,863,398	3,732,400	3,957,180	4,068,400	4,183,600
Law Enforcement - Contractual	10,131,708	10,404,450	11,348,170	12,193,760	12,675,700	13,176,800
Non-Departmental	9,969,278	6,024,060	3,736,810	3,822,850	4,182,400	4,297,800
Street Maintenance Fund	-	-	4,019,210	1,217,340	1,229,500	1,241,800
Fire/Rescue Fund	7,200,435	7,761,375	8,677,530	9,457,700	9,565,250	9,881,650
Water Control District	1,236,519	338,027	1,234,410	1,233,730	1,233,800	1,233,800
Debt Service Fund	715,144	359,222	-	-	-	-
Capital Projects Fund	1,013,755	876,366	3,393,410	665,250	8,576,600	320,000
Utilities Fund	11,649,907	10,262,137	14,919,100	13,369,460	13,335,400	13,336,300
Stormwater Fund	902,291	886,361	3,099,090	1,649,820	6,650,300	1,195,900
Vehicle Maintenance Fund	191,237	195,760	157,200	179,000	183,600	188,200
Information Technology Fund	888,362	1,153,166	1,300,870	1,832,490	1,702,900	7,583,100
Insurance Fund	702,624	756,857	858,090	898,490	959,200	1,024,600
Total expenditures	**$59,935,423**	**$53,800,129**	**$70,501,180**	**$67,136,450**	**$81,449,850**	**$75,194,550**
Excess of revenue over expenditures	**$8,962,875**	**$11,133,963**	**$-**	**$-**	**$-**	**$-**
Beginning Fund Balance and Net Position	$108,210,263	$117,173,138	$128,307,102	$125,335,002	$124,385,122	$124,385,122
Ending Fund Balance and Net Position	**$117,173,138**	**$128,307,102**	**$125,335,002**	**$124,385,122**	**$124,385,122**	**$124,385,122**

% Change from FY 2021	**-4.8%**

Financial Trends: Summary

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:

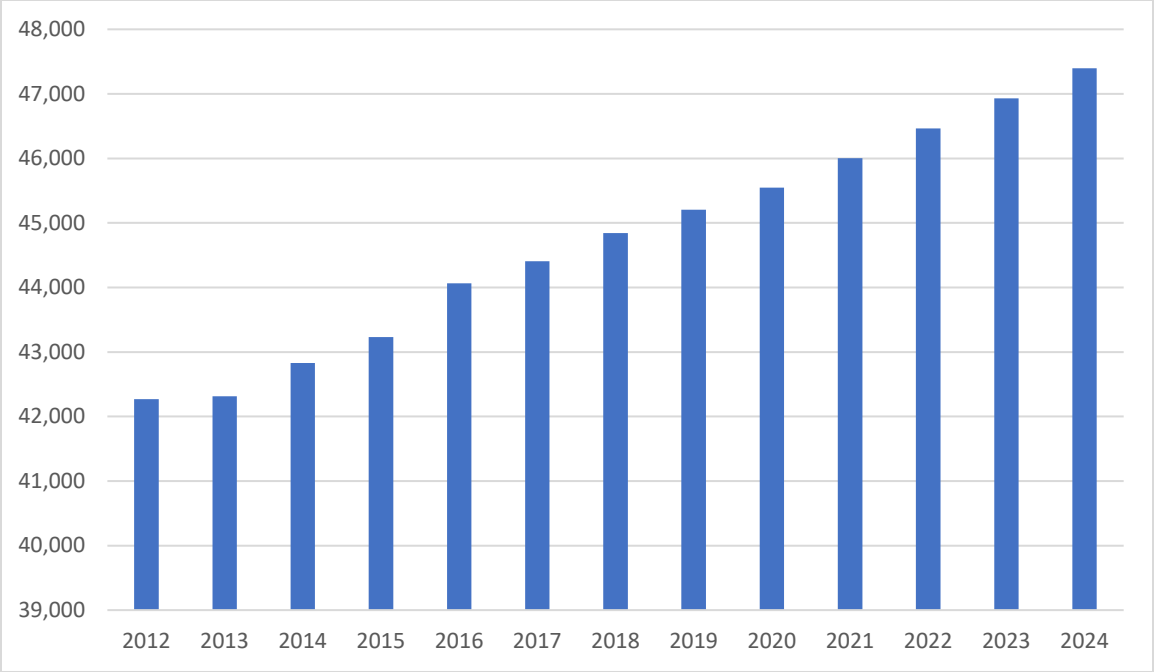
Community Growth Trends: Community Growth Trends provide information about indicators that influence the financial performance of the City. A redeveloping community will have certain demands placed upon it for service delivery as well as infrastructure improvements.

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 and Expenditure Trends: These trends are provided to illustrate the cost of providing various City services and the revenue generated to support these costs.

City of North Lauderdale Population

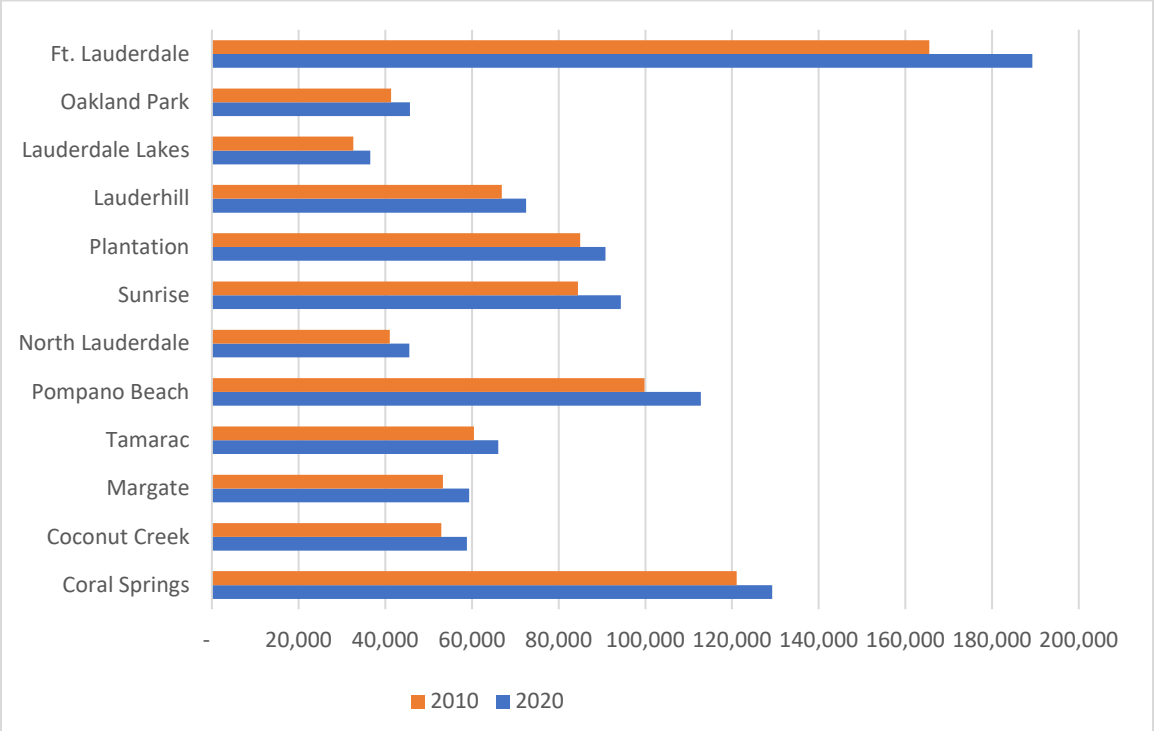


Source:
2012 – 2020 Office of Economic and Demographic Research
2021 and 2024 – City of North Lauderdale Finance Department - Estimate

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.

Population Comparison (2010 to 2020 Data)



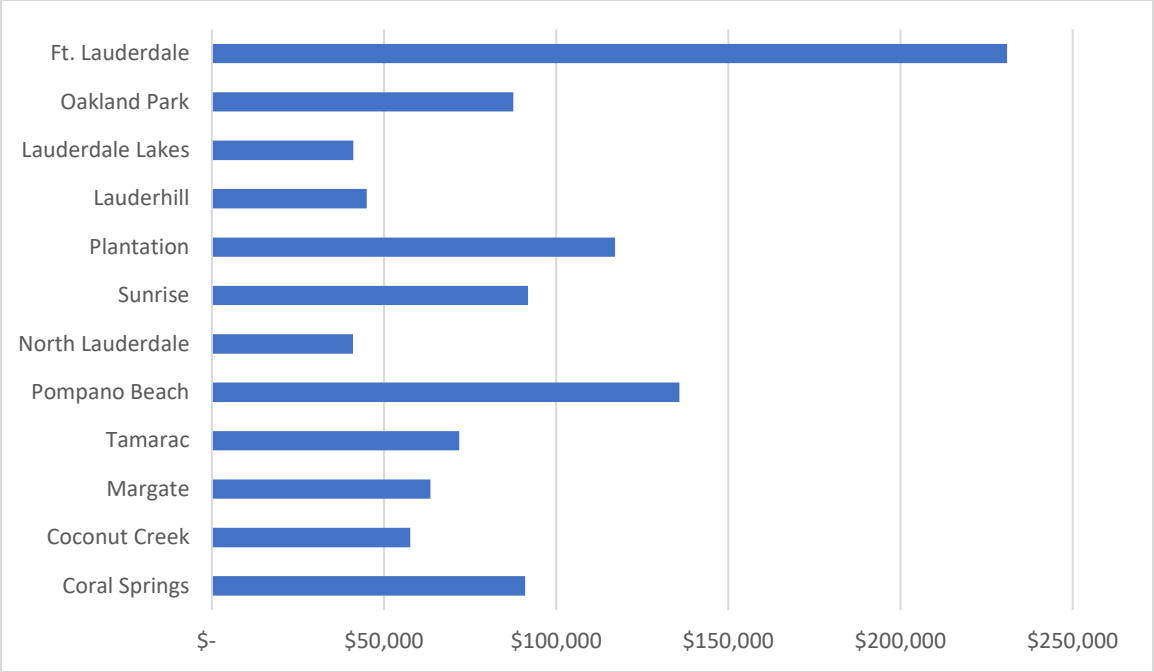
Source:
2010 US Census Bureau Census
2020 Office of Economic and Demographic Research

Indicator Description:
The FY 2010 and FY 2020 populations listed above are taken from communities that are considered to be "comparable" to the City of North Lauderdale based on the most recent U.S. Census Bureau data. The comparison is based on factors such as proximity, types of services provided, demographics, area serviced, and property values.

Increases in population tend to lead to increases in demand for service delivery. It is also prudent to be aware of the changes in the population of neighboring communities. Communities in close proximity to one another place demands upon the infrastructure and services that each provide. For this reason, the City's should seek partnering opportunities with surrounding communities.

Trend Analysis:
The City of North Lauderdale population is in the lower range of the twelve municipalities shown above. From FY 2010 to FY 2020, the City experienced steady growth in population from 41,023 to 45,549, representing an 11.0% increase. The other comparative cities experienced population growth between 7% and 14%.

2021 Taxable Value per Capita Comparison

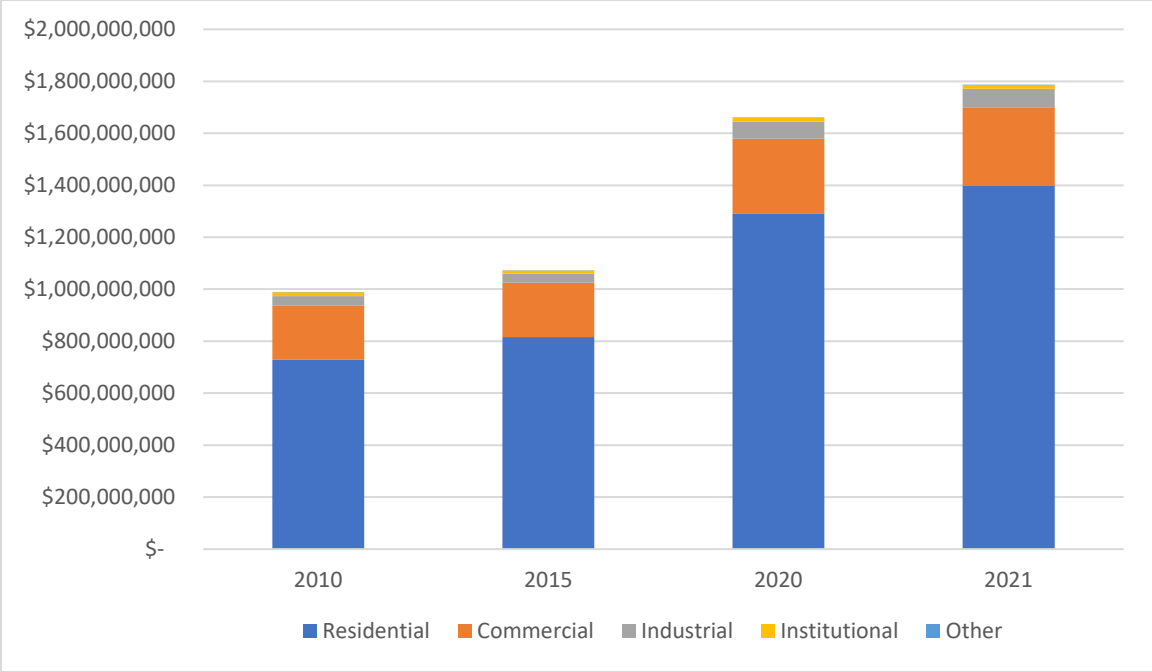


Source:
Broward County Property Appraiser

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 communities listed above, the City of North Lauderdale is in the lower end of the range in taxable value per resident. For FY 2022, approximately 96% of the City's taxable value represents residential housing stock with the remaining 4% 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.

Components of Taxable Value by Assessment Year

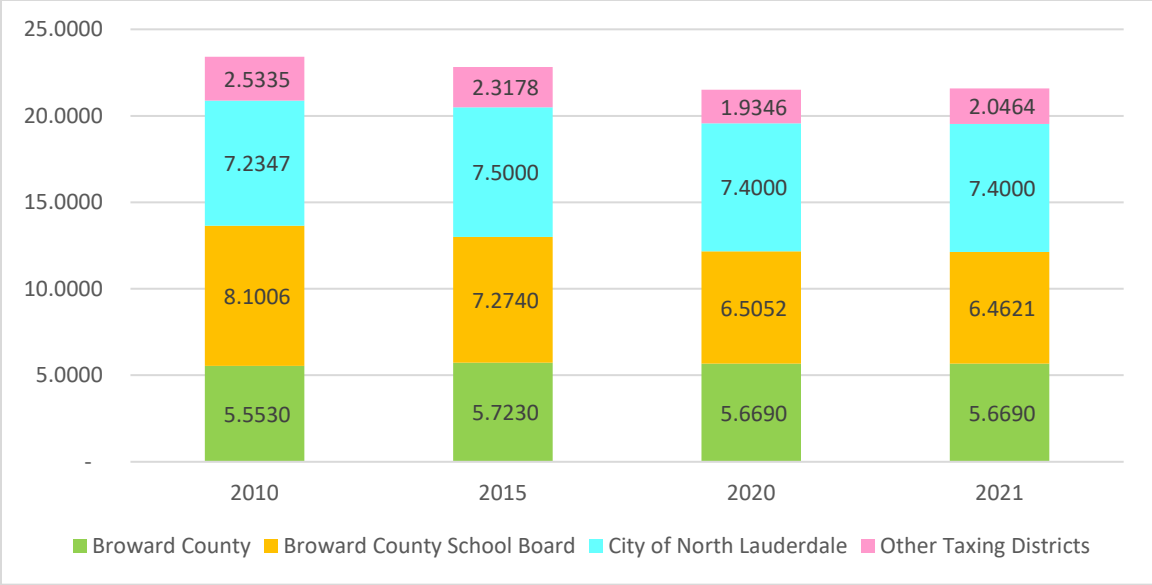


Source:
Broward County Property Appraiser

Indicator Description:
Taxable value serves as the basis for property tax revenues. The different components of taxable value are Residential, Commercial, Industrial, Institutional. Property tax revenues in Florida are calculated using the taxable value of the property. Florida Statute annually caps the annual taxable value growth for homesteaded properties to either the Consumer Price Index (CPI) or 3.0% (whichever is less), until the property ownership is transferred.

Trend Analysis:
Taxable valuations are set to increase by 8.13% for FY 2022. The City of North Lauderdale projects taxable value increases of 6.0% for FY 2023 and FY 2024.

Aggregate Property Tax (Ad Valorem) Components

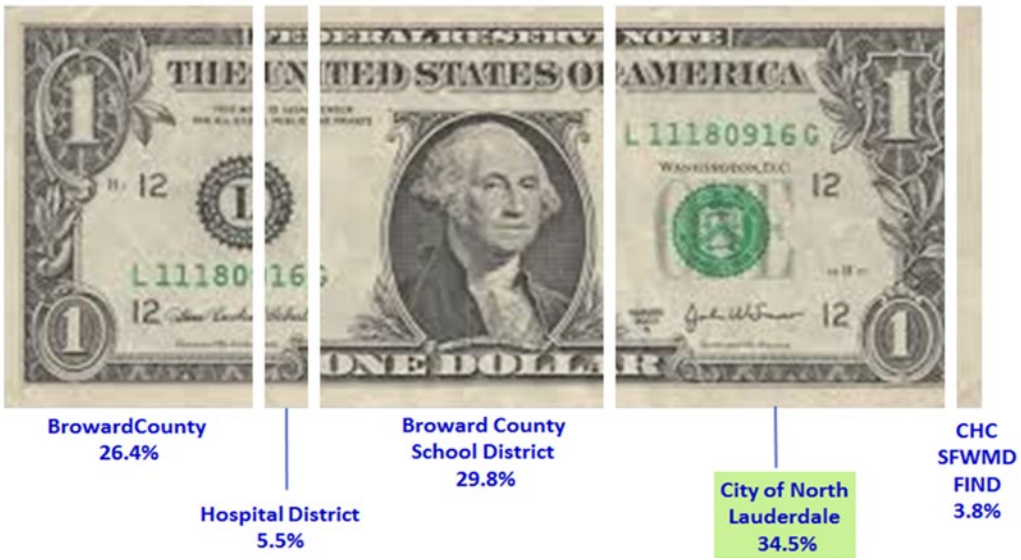


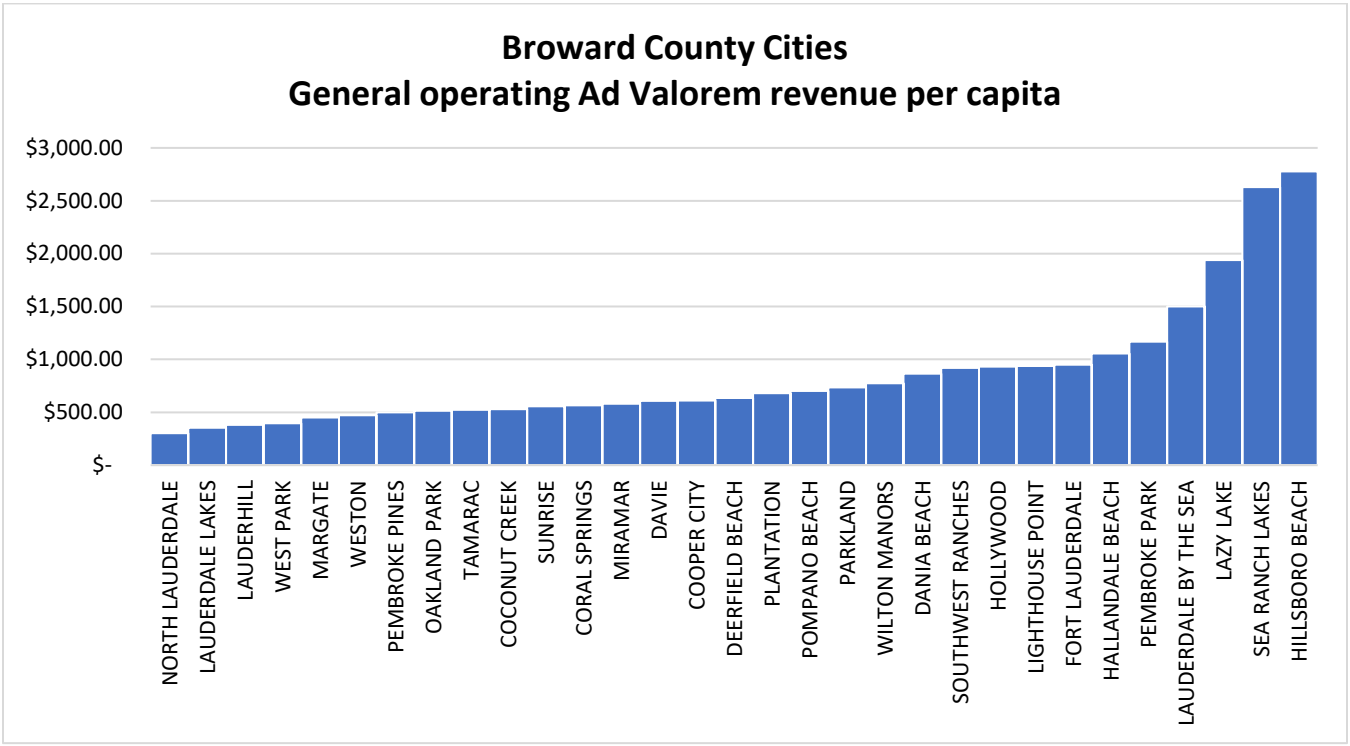
Source:
Broward County Property Appraiser

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 2022, thirty-four 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.

Trend Analysis:
The 2021 tax levy (for FY 2022) for homestead property is projected at 21.5775 mill, which is comprised of the City portion of 7.4000 mill, Broward County portion of 5.6690mill, and Broward County Schools portion of 6.4621 mills and the remaining 2.0464 going to other independent taxing districts.

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 a taxable value of $100,000 can expect to pay approximately $2,158 in total ad valorem taxes this year. Of that amount, $740 is kept by the City of North Lauderdale.

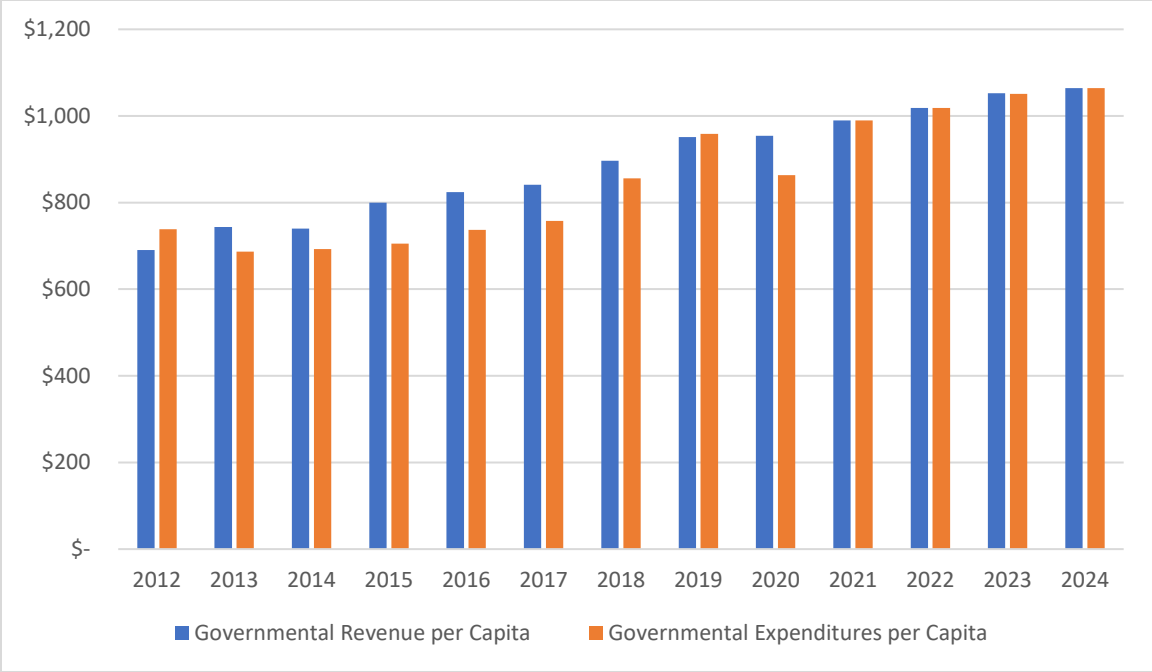




Financial Trends: Property Tax Comparisons (continued)

Municipality	FY 2022 Taxable Value	FY 2021 Proposed Operating Millage Rate (per DR-420)	Population	Estimated Taxable Value per capita	General operating Ad Valorem revenue per capita
NORTH LAUDERDALE	$1,867,572,232	7.4000	45,549	$41,001	$303.41
LAUDERDALE LAKES	$1,500,117,142	8.6000	36,527	$41,069	$353.19
LAUDERHILL	$3,259,449,456	8.4898	72,507	$44,954	$381.65
WEST PARK	$711,504,727	8.5000	15,228	$46,723	$397.15
MARGATE	$3,765,410,202	7.1171	59,351	$63,443	$451.53
WESTON	$9,535,391,273	3.3464	67,438	$141,395	$473.16
PEMBROKE PINES	$14,862,515,588	5.6690	168,949	$87,970	$498.70
OAKLAND PARK	$4,001,175,269	5.8890	45,709	$87,536	$515.50
TAMARAC	$4,748,952,933	7.2899	66,089	$71,857	$523.83
COCONUT CREEK	$4,831,621,300	6.4463	58,803	$82,166	$529.67
SUNRISE	$8,661,399,745	6.0543	94,333	$91,817	$555.89
CORAL SPRINGS	$11,757,400,445	6.2232	129,263	$90,957	$566.04
MIRAMAR	$11,356,131,038	7.1172	138,873	$81,773	$582.00
DAVIE	$11,356,865,657	5.6250	105,050	$108,109	$608.11
COOPER CITY	$3,385,526,888	6.1250	34,006	$99,557	$609.79
DEERFIELD BEACH	$8,490,489,616	6.0018	80,178	$105,896	$635.56
PLANTATION	$10,636,630,334	5.8000	90,802	$117,141	$679.42
POMPANO BEACH	$15,313,447,100	5.1875	112,941	$135,588	$703.36
PARKLAND	$6,069,666,821	4.2979	35,438	$171,276	$736.13
WILTON MANORS	$1,688,224,486	5.9000	12,857	$131,308	$774.72
DANIA BEACH	$4,643,580,005	5.9998	32,215	$144,143	$864.83
SOUTHWEST RANCHES	$1,683,717,975	4.2500	7,786	$216,249	$919.06
HOLLYWOOD	$18,938,419,616	7.4810	151,818	$124,744	$933.21
LIGHTHOUSE POINT	$2,749,959,871	3.5893	10,536	$261,006	$936.83
FORT LAUDERDALE	$43,718,375,739	4.1193	189,321	$230,922	$951.24
HALLANDALE BEACH	$6,022,064,180	7.0000	39,945	$150,759	$1,055.31
PEMBROKE PARK	$874,680,279	8.5000	6,373	$137,248	$1,166.61
LAUDERDALE BY THE SEA	$2,791,561,426	3.3923	6,305	$442,754	$1,501.95
LAZY LAKE	$8,354,159	6.5000	28	$298,363	$1,939.36
SEA RANCH LAKES	$247,397,240	7.2500	682	$362,753	$2,629.96
HILLSBORO BEACH	$1,537,126,077	3.5000	1,937	$793,560	$2,777.46

Governmental Revenue and Expenditures per Capita

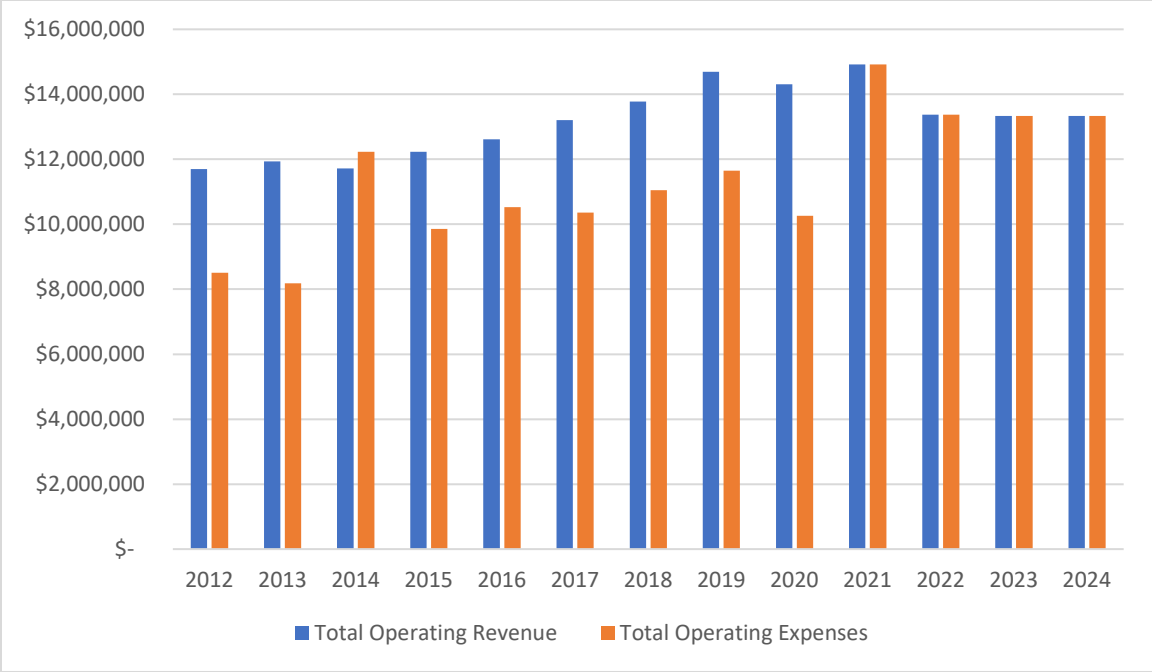


Source:
2012-2020 City CAFR
2021-2024 City of North Lauderdale Finance Department - Estimated / Projected

Indicator Description:
This chart details the changes in revenues and expenditures per capita relative to general governmental functions (including: police & fire protection, infrastructure maintenance, parks & recreation, administration, debt service, capital outlay, etc...). This trend analysis can indicate the change in the cost to provide services to the community and the revenue generated to provide those services.

Trend Analysis:
The increase in expenditures from FY 2018-2019 is primarily due the City's increased investment in infrastructure including major roads, local streets, pathways, and fire apparatus which were funded by funds on hand utilizing accumulated fund balances. The reduction in revenue and expenditures beginning in FY 2020 is due to the impacts from COVID-19.

Water & Sewer Division: Operating Revenue & Expenses



Source:
2012-2020 City CAFR
2021-2024 City of North Lauderdale Finance Department - Estimated / Projected

Indicator Description:
Enterprise Funds such as the Water & Sewer Fund receive no tax revenue to support operations or service delivery, as the full cost of operating this system is supported by the users of the system. Revenue sources are primarily composed of customer service charges for the sale of water and for sanitary sewage disposal. Total operating expenses include water acquisition or wastewater treatment, annual system depreciation, repairs and maintenance, professional services, salaries and wages, and supplies.

Trend Analysis:
It is the goal of the City to set water & sewer rates at appropriate levels to generate adequate revenues in order for the system to breakeven and to maintain appropriate operating fund balance levels.

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.

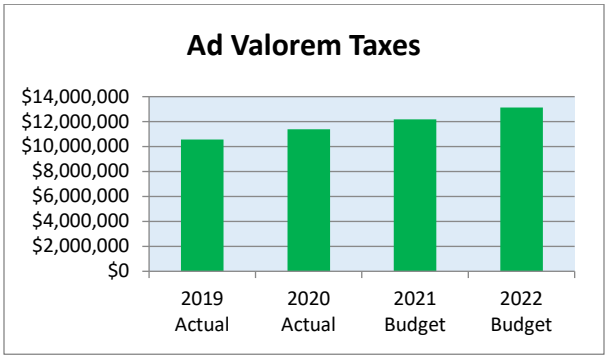
Beginning June 1, tax certificates representing delinquent amounts are sold by the County, with remittance to the City for its share of those receipts.

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.

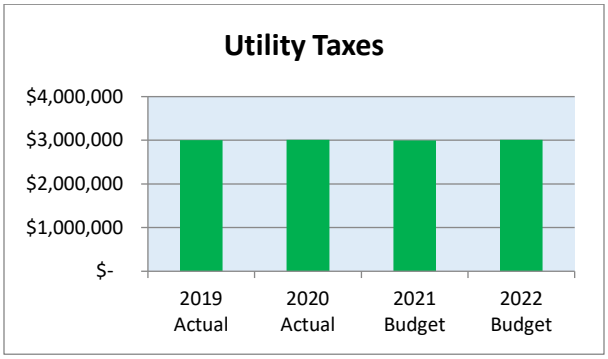
The State of Florida has imposed the method used by the City to determine the millage rate. The Truth in Millage (TRIM) legislation requires an adjustment in the millage rate to prevent local governmental entities from receiving additional revenue as a result of increased assessments to existing properties 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.



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.

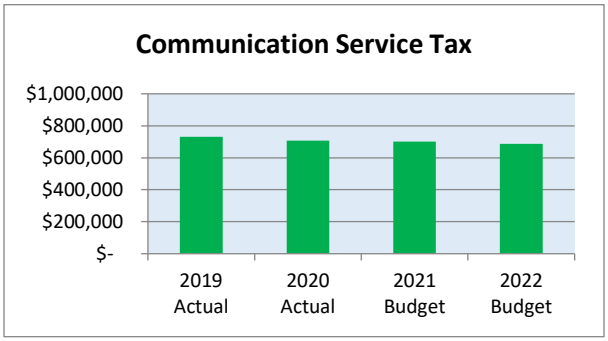
Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population and estimated inflation.



Financial Trends: Major Revenue Description and Trends (continued)

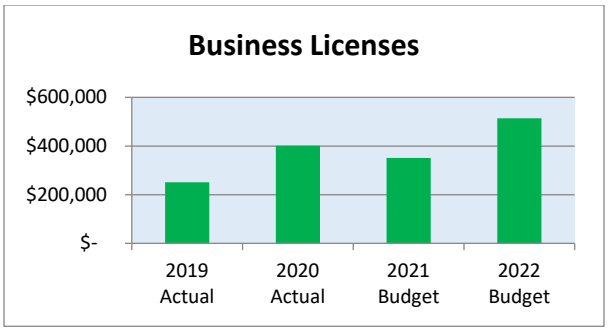
Communication Service Tax - The State of Florida replaced franchise fee and utility tax on telephone and cable service with a Communication Services Tax. This simplified the collection as well as ensured all revenues are distributed to the appropriate city of record. The consolidated tax rate for telecommunication services within the City is fixed at 5.22%. These taxes provide revenue for ongoing General Fund operations and show a decline as residential and business land lines have gradually been replaced with voice over the internet.

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



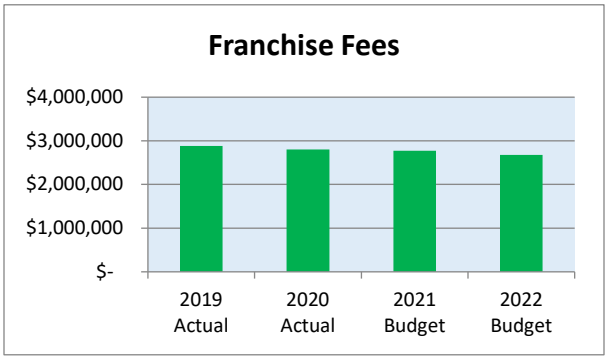
Business Licenses – All City businesses must have a business license in order to operate. The license taxes are set by ordinance and vary based on the type of business operated. Given the City's primarily residential makeup, business licenses are only a small component of our overall revenues. Licenses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

Forecast Methodology: The main factor considered in projecting this revenue source is historical trends and business applications.



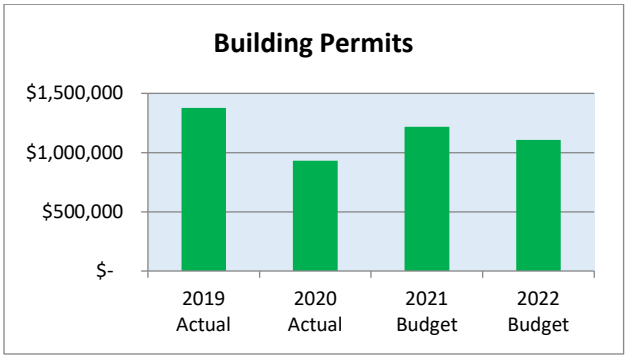
Franchise Fees – The City grants authorization for companies to provide Electric, Garbage Collection, Towing and Bus Shelter services within City limits in exchange for a fee that is derived from customer charges. The company passes these fees directly on to the consumer. Franchise fees provide revenue for ongoing General Fund operations. The franchise fee rate for Electric is 5.9%. Garbage Collection services is 25%-Commercial and 5%-Residential. Other franchise fees are set dollar amounts.

Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population and estimated inflation.



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. Since the City is nearly built-out large increases are not expected in 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.

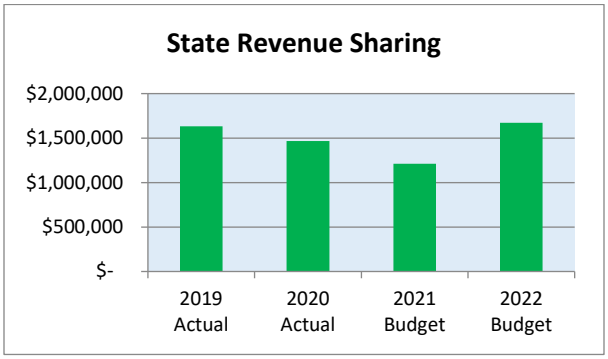


INTERGOVERNMENTAL REVENUE

The City receives per capita revenue distributions from the State of Florida that are shared with local governments. These revenue sources include motor fuel taxes, alcoholic beverage licenses, cigarette taxes and sales taxes. All revenue sources in this category are expected to increase marginally as the economy improves.

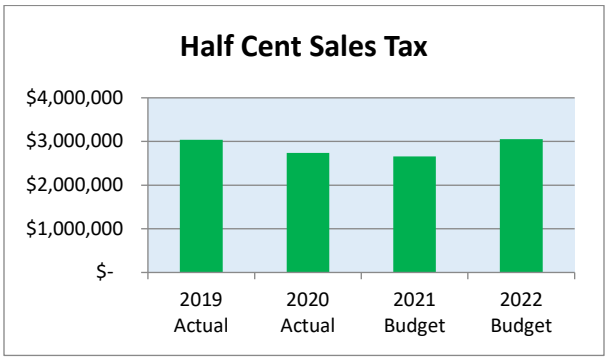
State Revenue Sharing – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. These funds are distributed based on population figures and are unrestricted.

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



Half Cent Sales Tax – This revenue source represents revenue generated from the State's additional 1/2% sales tax (now totaling 6%) that is distributed to local municipalities in direct proportion of their population to that of the County.

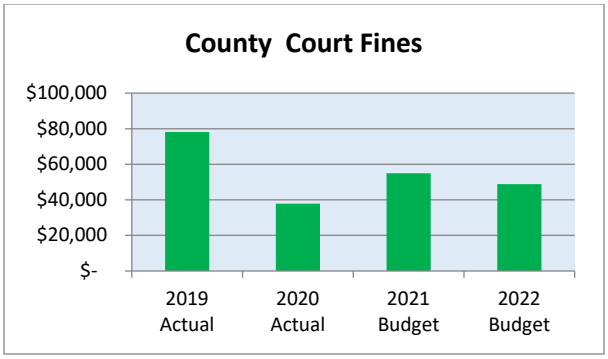
Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida.



FINES AND FORFEITURES

County Court Fines – This revenue source includes traffic and parking citations and is a direct dollar reimbursement to the City from the County citations issued by the Broward County Sheriff's Office and Code Enforcement.

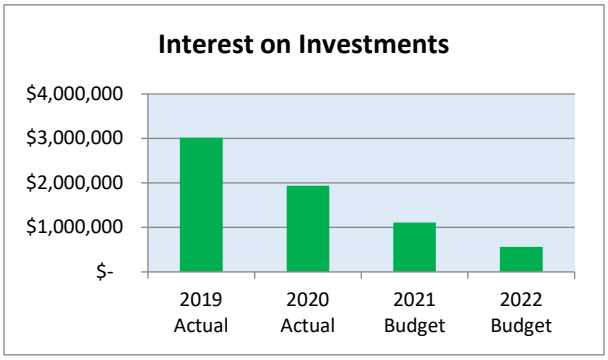
Forecast Methodology: This revenue source is forecasted by historical trends. The FY 2022 budget includes the continued fiscal impact in the aftermaths of Covid-19.



MISCELLANEOUS REVENUE

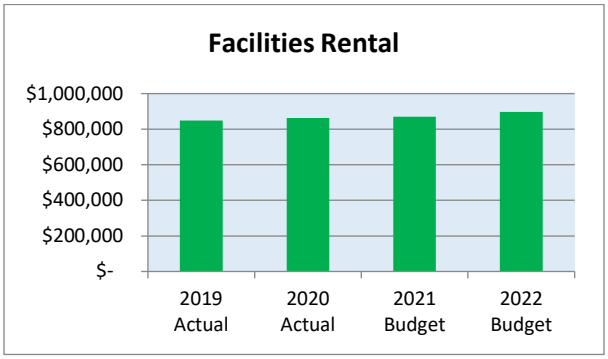
Interest on Investments – The revenue generated on investments is estimated based on the condition of investment market, interest rate trends and cash flow forecasts. Interest rates are expected to decrease and interest earnings have been budgeted accordingly.

Forecast Methodology: This revenue source is forecasted by historical trends and the investment market. The FY 2022 budget includes the continued fiscal impact in the aftermaths of Covid-19.



Facilities Rental – The revenue generated on facilities rentals is for a City-owned property that is leased to a charter school.

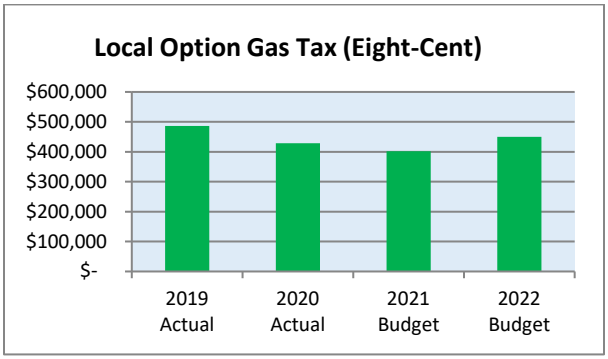
Forecast Methodology: This revenue source is forecasted based upon lease agreement terms and negotiations.



STREET MAINTENANCE FUND REVENUE

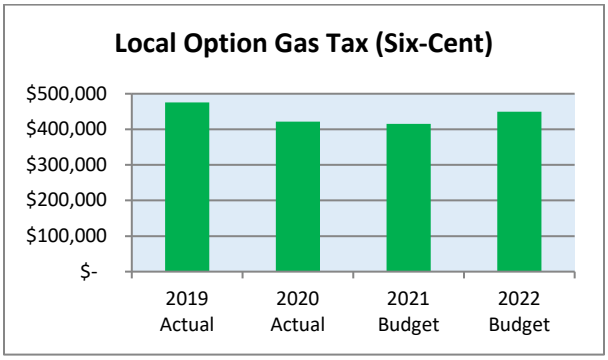
Local Option Gas Tax (Eight-cent) – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby the monies collected by the State for the municipal fuel tax are returned to local municipalities. The City utilizes this revenue source for transportation-related expenditures.

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



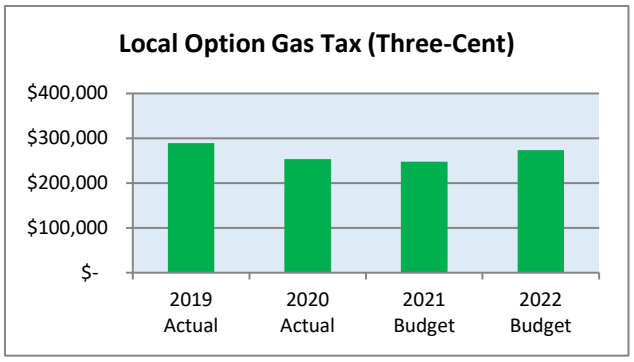
Local Option Gas Tax (Six-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the County's original (six-cent) local option gas tax that provides for cities to receive 37.5% of the proceeds 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.



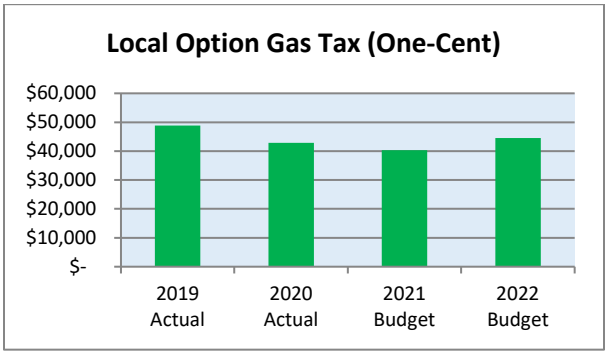
Local Option Gas Tax (Three-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the "additional" (three-cent) local option gas tax adopted in 1993 providing for cities to receive 51.27% of 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.



Local Option Gas Tax (One-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement provides for the cities to receive 26% of proceeds of one cent of gas tax. The allocation to each City is in direct proportion to the cities' population compared to the population of the County.

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

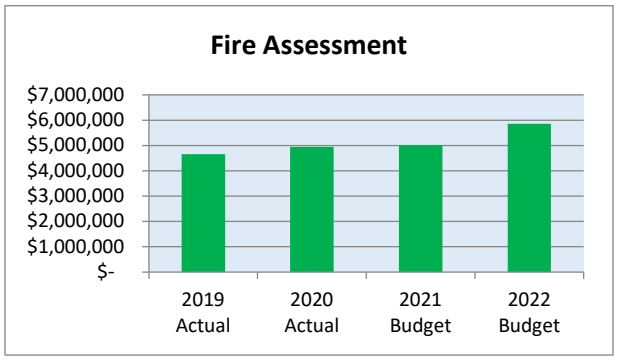


FIRE/RESCUE FUND REVENUE

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.

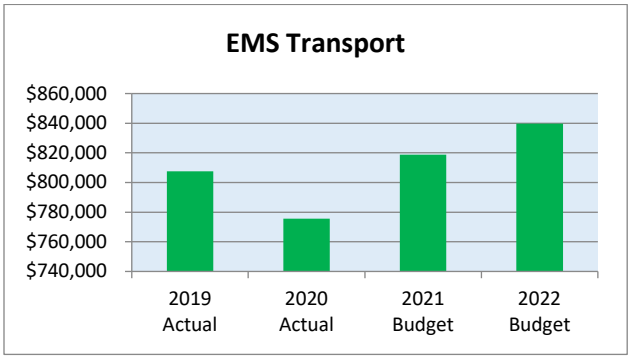
A rate study was conducted to determine the assessable costs of our Fire/Rescue service and the rates by classification that are necessary to recover that cost. Due to the Fire/Rescue Department's increasing operational costs (e.g., collective bargaining commitments and state retirement system contributions), the rate structure was revised for five (5) years beginning in FY 2017. The 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 $229 for single-family residence, $553 for multi-family residence, and a rate table for Commercial and Industrial properties.



EMS Transport Revenue – The net revenue generated from fees charged when patients are transported to a hospital by the Fire/Rescue department for medical care.

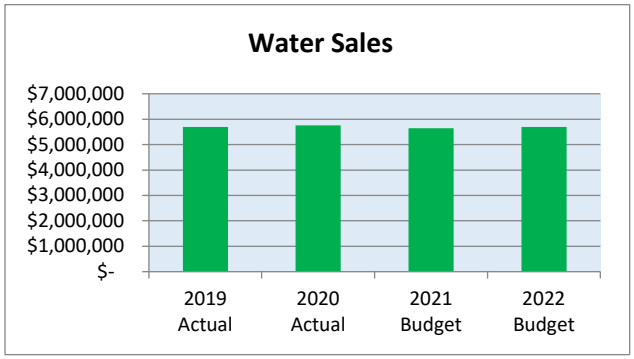
Forecast Methodology: This revenue source is forecasted by historical trends collectability of fees.



UTILITIES FUND REVENUE

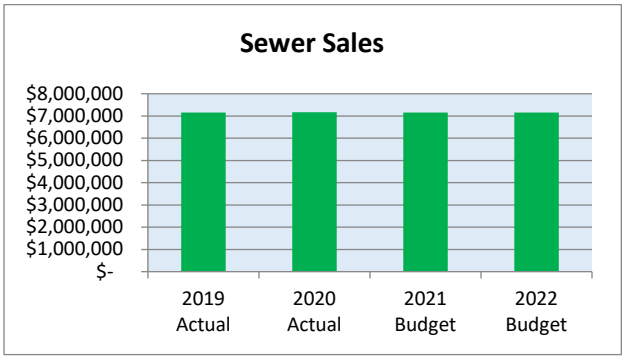
Water Sales – Revenue generated from the sale of potable water to the City's residents that meets all Federal, State and County regulations. This includes the safe operation of the City's Water Plant and the distribution of the water through the City's infrastructure.

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



Sewer Sales – Revenue 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 2022.

OTHER FINANCING SOURCES

Fund Balance – Fund balance (also known as carryover) 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" or "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 "Committed" 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 $949,880 of Fund Balance in the FY 2022 Budget.

The preceding revenue descriptions and Fund Balance, account for approximately 76% of total citywide revenue.

General Fund - Schedule of Revenues, Expenditures and Changes in Fund Balances

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
Revenue:						
Taxes	$14,547,961	$15,504,613	$16,226,110	$17,351,950	$18,155,400	$19,006,100
Licenses and permits	5,781,941	5,254,231	5,504,300	7,302,820	7,406,000	7,511,500
Intergovernmental revenue	6,330,878	7,475,520	4,020,280	4,884,050	5,130,200	5,280,800
Charges for services	4,743,028	3,524,726	4,776,760	5,004,380	5,075,800	5,152,500
Fines and forfeitures	565,709	559,531	476,250	551,840	557,200	562,600
Miscellaneous revenue	2,868,493	2,671,347	1,838,570	1,538,130	1,688,700	1,675,700
Total revenue	**$34,838,112**	**$34,989,968**	**$32,842,270**	**$36,633,170**	**$38,013,300**	**$39,189,200**
Expenditures:						
Departmental						
City Commission	$416,235	$483,366	$509,200	6511,240	$630,600	$650,900
City Manager	446,323	461,259	499,440	511,430	528,500	545,800
City Attorney	340,180	314,377	309,730	331,450	339,700	348,100
City Clerk	290,441	287,178	370,730	378,890	389,800	403,600
Human Resources	300,250	363,010	484,430	586,950	604,200	622,200
Finance	816,536	985,797	1,154,950	1,195,300	1,236,700	1,279,900
Public Works	5,383,254	4,768,903	5,215,540	7,528,280	7,692,500	7,861,700
Parks and Recreation	4,672,919	4,255,062	5,480,870	5,515,840	5,664,800	5,818,800
Community Development	2,668,026	2,863,398	3,732,400	3,957,180	4,068,400	4,183,600
Police - Contractual	10,131,708	10,404,450	11,348,170	12,193,760	12,675,700	13,176,800
Non-Departmental	9,969,278	6,024,060	3,736,810	3,822,850	4,182,400	4,297,800
Total expenditures	**$35,435,149**	**$31,210,859**	**$32,842,270**	**$36,633,170**	**$38,013,300**	**$39,189,200**
Change in fund balance	**$(597,038)**	**$ 3,779,109**	**$-**	**$-**	**$-**	**$-**
Fund balance:						
Beginning balance	$46,929,880	$46,332,843	$50,111,952	$50,111,952	$50,111,952	$50,111,952
Ending balance	**$46,332,843**	**$50,111,952**	**$50,111,952**	**$50,111,952**	**$50,111,952**	**$50,111,952**
Fund balances:						
Assigned:						
Future capital projects	$750,000	$21,875,000	$21,875,000	$21,875,000	$20,000,000	$20,000,000
Disaster Assistance	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Subsequent year's expenditures	537,530	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unassigned	41,545,313	23,736,952	23,736,952	23,736,952	25,828,552	25,828,552
Total fund balances	**$46,332,843**	**$50,111,952**	**$50,111,952**	**$50,111,952**	**$50,111,952**	**$50,111,952**

% Change from FY 2021	**11.5%**

General Fund - Schedule of Revenues

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Taxes				
Ad Valorem Taxes	$10,560,846	$11,389,772	$12,180,520	$13,139,050
Utility Services Taxes	3,004,506	3,007,092	2,994,080	3,011,900
Communications Services Taxes	731,937	706,953	700,840	686,800
Local Business Tax	250,672	400,797	350,670	514,200
Total locally levied taxes	**$14,547,961**	**$15,504,613**	**$16,226,110**	**$17,351,950**
Licenses and Permits & Assessments				
Building Permits	$1,376,966	$930,233	$1,219,020	$1,107,500
Franchise Fees	2,881,043	2,804,191	2,775,480	2,678,120
Special Assessments	1,444,253	1,444,832	1,447,350	3,456,900
Other Permits, Fees and Special Assessments	79,680	74,975	62,450	60,300
Total licenses, permits & assessments	**$5,781,941**	**$5,254,231**	**$5,504,300**	**$7,302,820**
Intergovernmental Revenue				
State Revenue Sharing	$1,632,878	$1,467,505	$1,219,020	$1,670,790
Special Fuel Tax: 8th Cent	486,701	429,092	-	-
Alcoholic Beverage License	5,520	6,429	4,000	5,500
Half Cent Sales Tax	3,041,741	2,740,364	2,656,840	3,052,840
Local Option Gas Tax: 6th cent	475,484	421,857	-	-
Local Option Gas Tax: 1-3 cent	289,258	253,492	-	-
Local Option Gas Tax: 5th Cent	48,896	42,850	-	-
Business Licenses	49,146	47,830	42,500	50,920
School Resource Officer	104,000	109,200	104,000	104,000
FEMA Grant Proceeds	197,254	1,956,901	-	-
Total intergovernmental revenue	**$6,330,878**	**$7,475,520**	**$4,020,280**	**$4,884,050**
Charges for Services				
Charges for services				
Payment In Lieu of Taxes	$159,800	$150,700	$138,800	$216,670
Canal Maintenance Fee-WCD	1,163,900	262,902	1,020,240	1,074,880
Administrative Fees-WCD	50,200	52,600	84,200	77,700
Administrative Fees-Fire & Rescue	486,700	545,000	547,300	604,600
Administrative Fees-Stormwater	83,700	82,700	86,800	117,100
Administrative Fees-Water & Sewer Fund	918,500	906,400	932,000	1,034,200
Privilege Fees Water & Sewer Fund	1,217,000	1,217,000	1,264,400	1,284,600
Election Fees	-	2,9818	-	2,000
Lien Research Fees	54,795	44,640	45,000	45,000
Lobbyist Registration	700	800	400	500
Dishonored Payment Fees	1,120	2,371	1,000	1,000
Community Garden Plot	110	20	200	200
Park Shelter Rentals	16,673	5,957	16,320	15,010
Park Concessions	777	699	750	700
Facility Rentals	23,671	10,776	26,600	21,300
Pool Admissions	12,490	3,698	16,200	11,240
City Swim Lessons	12,073	4,005	7,500	10,870
Private Swim Lessons	105	-	-	-
Swim Central Lessons	3,526	5,293	10,000	3,170
Teen Club Dues	35,332	19,066	35,000	31,800
Senior Trips & Activities	1,122	2,172	2,000	1,010
Teacher Planning Days	17,860	14,150	19,400	16,070
Adult Sports	4,525	2,155	4,400	4,070
Youth Soccer	40,369	26,620	38,000	36,330
Youth Baseball	7,796	750	9,000	7,020
Family Trips	3,135	1,060	3,000	2,820
Summer Recreation & Camps	237,470	21,882	278,200	213,720
Holiday Camp	14,628	16,195	17,000	13,160
Spring Camp	16,190	-	18,000	14,570
Recreation Concessions	17	625	500	200
Youth Basketball	9,900	-	10,500	8,910
Fee Supported Events	7,124	8,436	6,500	6,410
Haunted Hamptons	32,388	21,086	38,000	29,150
Afterschool Program	98,738	84,522	90,550	88,860
Registration Fees	10,595	7,530	9,000	9,540
Total charges for services	**$4,743,028**	**$3,524,726**	**$4,776,760**	**$5,004,380**

*Note: In FY 2021 Fuel Tax revenue was moved to a new Fund 111 for better tracking of the funds specified for Street Maintenance

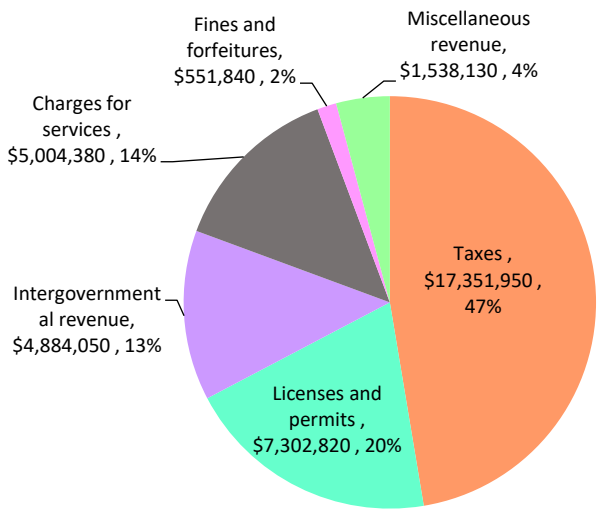
General Fund - Schedule of Revenues (continued)

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Fines and Forfeitures				
Judgment & Fines- County Court	$78,130	$37,779	$55,000	$48,840
Fines-Violation of Local Ordinances	475,580	498,994	400,000	489,000
Fines-Parking Citations	2,068	727	2,000	1,000
Mitigation Settlements	-	13,252	10,000	5,000
Fines-Local Ordinance Application	9,680	8,780	9,000	8,000
Mitigation Application	250	-	250	-
Total fines and forfeitures	**$565,709**	**$559,531**	**$476,250**	**$551,840**
Miscellaneous Revenue				
Interest Earnings	$1,615,890	$1,012,452	$602,930	$301,280
Facilities rental	848,366	862,288	870,910	897,640
Tower Leases	314,601	270,357	273,230	293,660
Miscellaneous Revenue-Other	23,766	4,950	85,000	38,750
Veteran's Memorial Plate Sales	28	-	-	-
Fuel Tax Refund	7,237	6,810	6,500	6,800
Workers' Compensation Reimbursements	3,676	1,695	-	-
Miscellaneous Charges-Employee ID Cards	30	30	-	-
Miscellaneous - Other	55,000	512,764	-	-
Total miscellaneous revenue	**$2,868,595**	**$2,671,347**	**$1,838,570**	**$1,538,130**
Use of Fund Balance				
Use of Fund Balance or Net Position	$-	$-	$-	$-
Total other financing sources	**$-**	**$-**	**$-**	**$-**
Total revenue	**$34,838,112**	**$34,989,968**	**$32,842,270**	**$36,633,170**

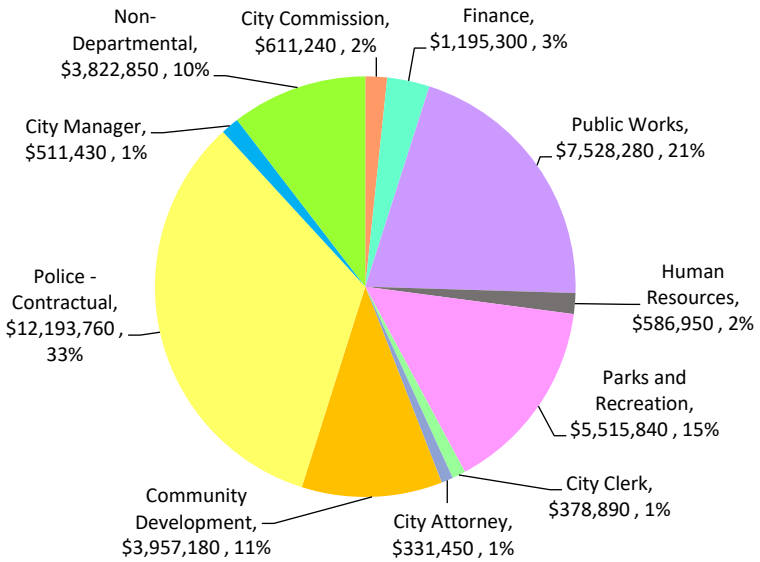
General Fund - Schedule of Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Expenditures:				
City Commission	$416,235	$483,366	$509,200	$611,240
City Manager	446,323	461,323	499,440	511,430
City Attorney	340,180	314,377	309,730	331,450
City Clerk	290,441	287,178	370,730	378,890
Human Resources	300,250	363,010	484,430	586,950
Finance	816,536	985,797	1,154,950	1,195,300
Public Works	5,383,254	4,768,903	5,215,540	7,528,280
Parks and Recreation	4,672,919	4,255,062	5,480,870	5,515,840
Community Development	2,668,026	2,863,398	3,732,400	3,957,180
Police - Contractual	10,131,708	10,404,450	11,348,170	12,193,760
Non-departmental	9,969,278	6,024,060	3,736,810	3,822,850
Total expenditures	**$35,435,149**	**$31,210,859**	**$32,842,270**	**$36,633,170**

General Fund Revenue by Source – FY 2022



General Fund Expenditures by Department – FY 2022



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

- Serves as the legislative branch of the City
- Serves as the Board of Supervisors for the North Lauderdale Water Control District and Board of Directors for the North Lauderdale Recreation Foundation
- Conducts 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 Assessment, Water Control District Special Assessment, Solid Waste Collection Assessment and Stormwater Utility Management rates
- Remain the primary point of contact for resident ideas and concerns, and work with City staff toward resolution

Accomplishments (FY 2021)

- ✓ Continued to focus on the appearance of the City and its neighborhoods, Police and Fire/Rescue services, communication and resident focus and accountability and fiscal responsibility.
- ✓ Continued neighborhood improvement programs to focus assist residents.
- ✓ Continued with upgrades to City Hall and Municipal Complex, the City's Water Treatment Facility, roadways and parks

City Vision

Continuing the City's Vision of *A Fun City in the Heart of Broward*, we will make every effort to continue to maintain the City image, promote activities throughout the City, promote development and redevelopment efforts, focus on safety and ensure that the implementation and management of City services and programs are carried out in an efficient manner. The City will continue to re-evaluate its service areas, considering additional cost reductions that may include additional outsourcing. Maintaining internal controls will remain an objective to safeguard the City's assets.

The City will continue to embark on the initiative to redevelop its major corridors and certain neighborhoods. Expanding housing choices, mixed-use development, density bonuses and transportation corridors are the types of image-building concepts that are part of this initiative. The City is also encouraging developers of new projects to provide funding to support infrastructure improvements on public/private areas through development agreements.

Strategic Priorities and Performance Measures

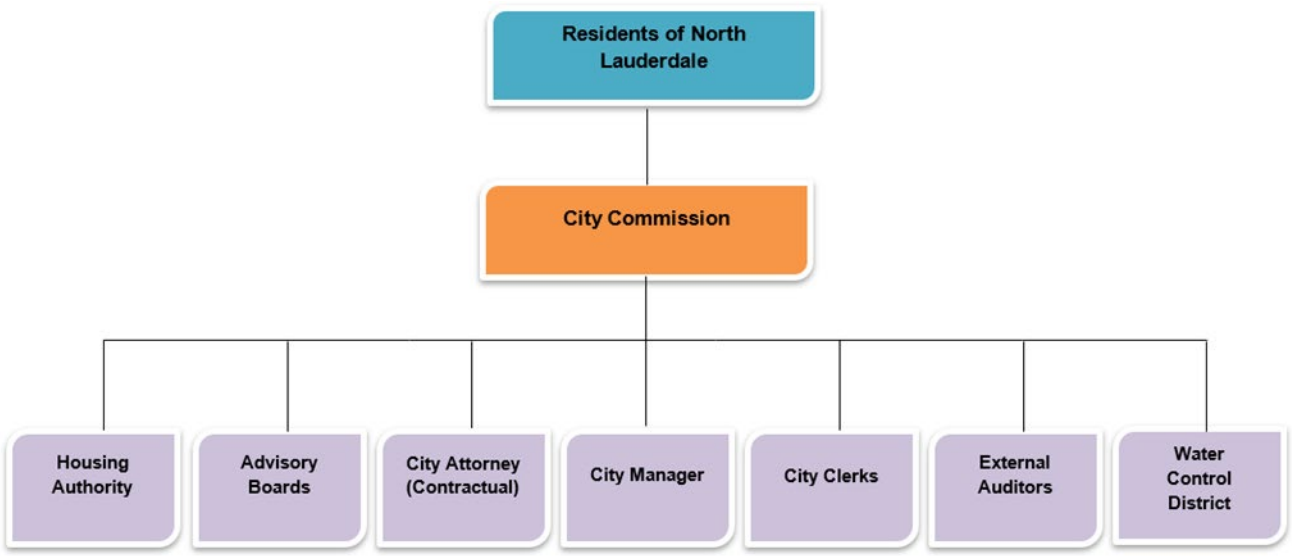
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

• To evaluate each employee directly under the Commission's control per the City Charter, including quantifying their performance in delivering City services and achieving City goals.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent of employees directly under the Commission's control evaluated per City Charter, per year.	100%	100%	100%	100%	100%

City Commission Organizational Chart

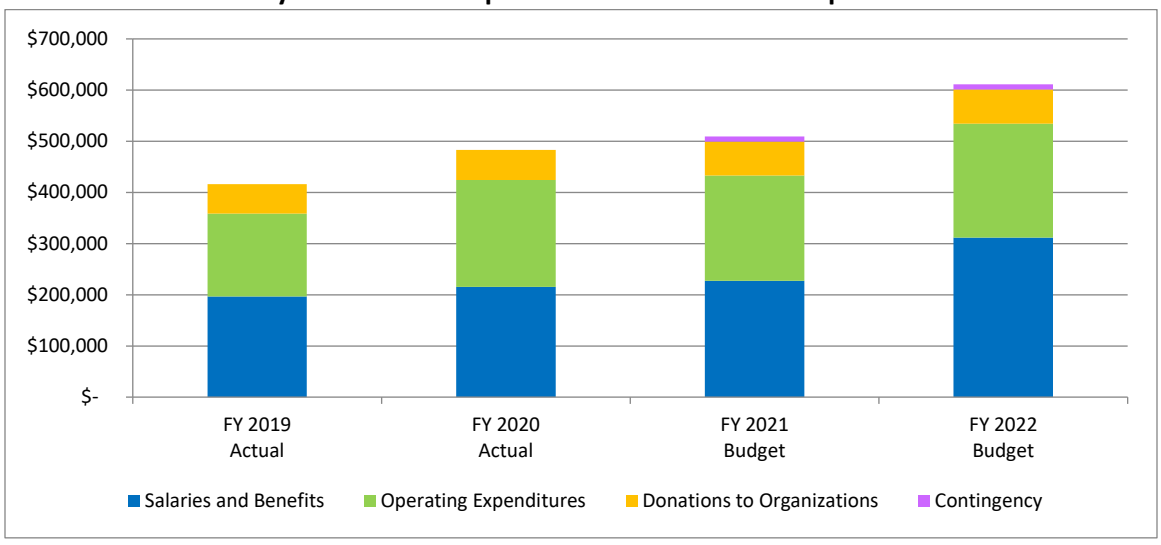


Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
City Commission (0101)				
Executive Salaries	$81,548	$84,643	$88,100	$89,470
Regular Salaries and Wages	-	-	-	100,000
Commission Monthly Reimbursement	21,091	24,988	23,700	23,800
FICA Taxes	8,026	8,545	8,600	8,670
Commission Statutory Pension	13,649	11,228	7,000	7,000
Health/Dental Insurance	70,963	84,523	98,100	81,230
Life Insurance	1,622	1,651	1,700	1,600
Lobbying	-	36,667	40,000	40,000
Travel and Per Diem	8,314	12,689	10,000	10,000
Communication Services	822	676	1,000	-
General Printing & Binding	62	315	500	500
Promotional Activities	3,252	3,980	7,000	7,000
Other Current Charges-Miscellaneous	559	336	2,000	2,000
General Office Supplies	395	57	500	500
Meetings	444	46	1,500	1,500
Books/Subscriptions/Publications	30	-	300	300
Memberships/Professional Dues	21,498	14,218	18,000	18,000
Training and Seminars	6,685	199	3,000	3,000
Workers' Compensation	120	90	70	60
Information Technology	119,420	139,530	122,270	139,820
Area Agency on Aging	15,685	18,155	17,190	17,190
Commission Requests	2,500	-	3,000	3,000
Women in Distress	4,400	5,000	5,000	5,000
Boys and Girls Club	18,000	18,000	18,000	18,000
Junior Achievement	6,400	6,580	6,420	6,350
Early Learning Coalition	5,000	5,000	5,000	5,000
South Florida Rehab & Emergency Support Team	250	250	250	250
Broward 211	5,500	6,000	6,000	7,000
NL Panthers Youth Program	-	-	-	-
Miscellaneous Donations	-	-	5,000	5,000
Contingency-Commission	-	-	10,000	10,000
Total City Commission	**$416,235**	**$483,366**	**$509,200**	**$611,240**

% Change from FY 2021	**20.0%**

City Commission Department – 4-Year Cost Comparison



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 as well as 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

Accomplishments (FY 2021)

- New Playground and Exercise Station for Braeburn Park
- New Exercise Station and Playground at Pompano Park and Braeburn Park
- Placed public art in various parts of the City
- Continued the Citywide entryway sign program and marquee signs project
- Completed citywide wall repair and painting project
- Completed replacement of bulbs for street lights with energy efficient and brighter units
- Assisted in large-scale food distribution events
- Assisted residents financially through the administration and distribution of CARES Act funding.
- Implemented a new online payment system for water and sewer payments
- Assisted the Florida Department of Health through coordinating Covid testing and vaccination sites within the City of North Lauderdale
- Maintained one of the highest crime clearance rates in Broward County for property crimes.
- Responded to Community requests for enhanced traffic enforcement throughout the City.
- Continue to take part in 911 communication upgrades and continued upgrades to Fire Stations 34 & 44
- Received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award for the 39th consecutive year and the Distinguished Budget Presentation for the 28th year.
- Contracted with new auditors who completed their first year audit with no findings.

Upcoming Initiatives

- City Hall renovation project
- Finalize entryway signs
- Evaluate Cost Savings Concepts and Revenue Enhancement Options
- Improve Public Information

Strategic Priorities and Performance Measures

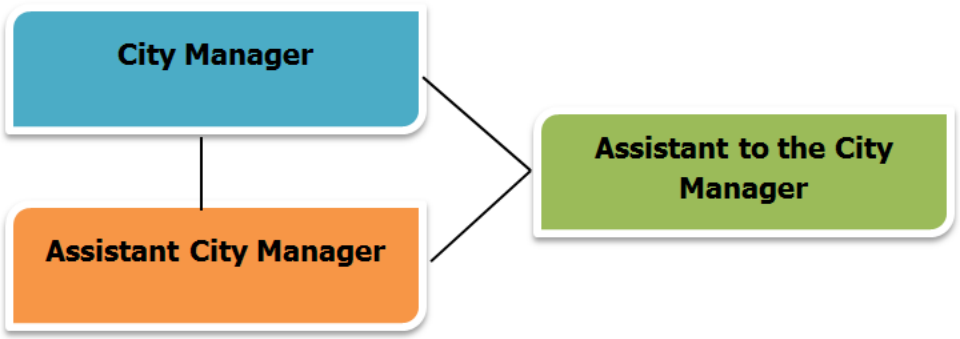
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

• Implement policies approved by the City Commission and develop a shared vision that leads to the preparation and timely submission of the annual proposed budget.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent of policies approved by the Commission implemented and a shared vision developed that leads to the preparation and timely submission of the proposed budget.	100%	100%	100%	100%	100%

City Manager Organizational Chart

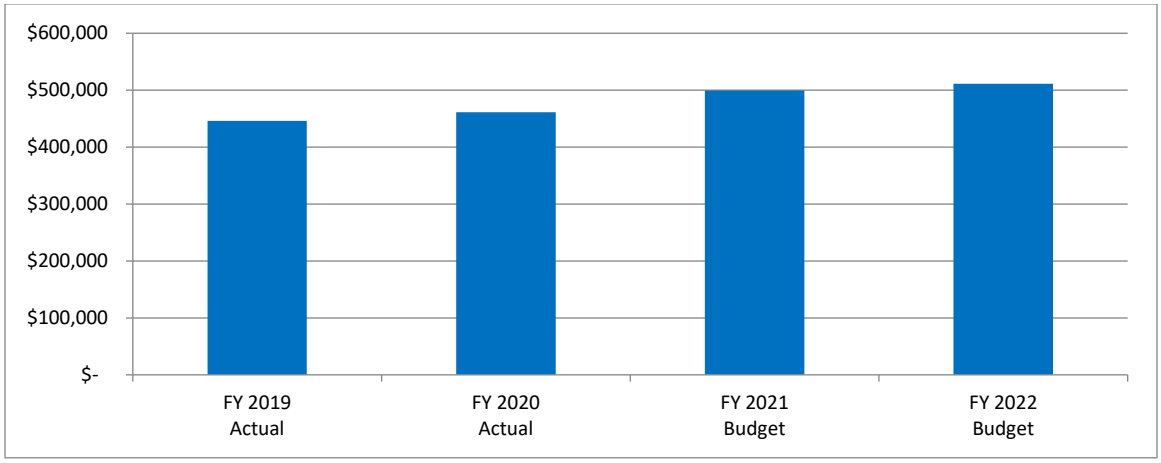


Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
City Manager (0501)				
Regular Salaries and Wages	$258,178	$264,060	$280,100	$286,000
Flexible Spending Contribution	2,600	2,700	2,600	2,600
Overtime	-	-	500	500
FICA Taxes	16,084	15,924	17,600	17,600
401 (A) Retirement	64,357	65,860	67,000	68,300
457 Deferred Compensation	26,116	25,827	28,300	27,260
Health/Dental Insurance	30,815	35,255	40,500	40,760
Disability Insurance	6,257	6,287	7,200	7,440
Life Insurance	538	538	600	540
John Hancock Life Insurance	5,700	5,700	5,700	5,700
Miscellaneous Consulting Services	-	29	2,000	2,000
Travel and Per Diem	63	(75)	3,500	3,500
Communication Services	600	550	700	700
Vehicle Lease Payments	5,508	5,508	6,000	7,060
General Printing & Binding	-	45	500	500
Miscellaneous Marketing/Info Tools	-	-	2,000	2,000
Other Current Charges-Miscellaneous	25	-	1,000	1,000
City Manager's Miscellaneous Expense	70	81	1,000	1,000
General Office Supplies	726	174	500	500
Fuel-City Vehicles	772	601	1,500	1,500
Books/Subscriptions/Publications	-	-	500	500
Memberships/Professional Dues	2,015	2,075	2,500	2,500
Training and Seminars	-	-	1,250	1,250
Workers' Compensation	310	220	190	160
Vehicle Maintenance	-	-		600
Information Technology	25,590	29,900	26,200	29,960
Total City Manager	**$446,323**	**$461,259**	**$499,440**	**$511,430**

% Change from FY 2021	**2.4%**

City Manager Department – 4-Year Cost Comparison



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 Goren, Cherof, Doody & Ezrol, P.A.

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.
- Work closely and effectively with City Management and the City Commission to develop a preventative approach to reduce risk and litigation exposure.
- 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.
- Utilize a preventative approach to identify potential legal issues.
- Increase revenues or savings through implementation of aggressive strategies, compliance monitoring, fine and forfeiture procedures, the institution and prosecution of litigation by the City.

Accomplishments (FY 2021)

- ✓ Maintained City focus; provided leadership and sought continuous quality improvement.
- ✓ Assisted with personnel matters and successfully defended the City against claims for compensation.
- ✓ Provided legal expertise with vendor contracts.
- ✓ Assisted with the authoring of resolutions, ordinances and other agenda items.
- ✓ Attended all City Commission, Water Control District and Recreation Foundation meetings as required.
- ✓ Provided continuous legal memoranda and updates to the City Commission and Administration on global topics of interest pursuant to the Florida Constitution, Florida Statutes, and special laws and ordinances affecting Broward County.
- ✓ Provided ethics training and opinions to City Officials under the Broward County Ethics Code, Section 1-19.
- ✓ Advised the City Clerk's Office regarding various public records matters, as well as subpoenas for records or testimony in various litigation matters.
- ✓ Drafted legal memoranda advising the City Commission and City Administration on various matters affecting the City.
- ✓ Assisted staff with multiple code enforcement lien settlement and lien mitigation matters before the Special Magistrate.

- ✓ Monitored legislation and drafted resolutions in support of/in opposition to certain legislative initiatives.
- ✓ Promptly and successfully resolved multiple litigation matters filed against the City.
- ✓ Represented the City and pursued surplus funds resulting from tax deed and foreclosure sales.
- ✓ Reviewed for form and legal sufficiency all agreements entered into by the City.
- ✓ Represented the City in all foreclosure, quiet title and bankruptcy proceedings filed by individuals and businesses naming the City as an interested party in such proceedings.
- ✓ Assisted and advised staff with the unsafe structures process, including obtaining inspection warrants.

Upcoming Initiatives

- Maintain fiscal responsibility with an emphasis on minimizing costs.
- Maintain communication with City departments to effectuate the highest quality and most effective legal services available to local governments
- Provide leadership and legal advice to City Commission and Administration in a timely manner.
- Provide legal guidance during City Commission meetings.
- Provide legal guidance during meetings of all City advisory boards and committees.
- Maintain systems to proactively identify and manage statutory and regulatory changes.
- Use a preventative approach to departmental legal problems to anticipate problem areas that require legal support.

Strategic Priorities and Performance Measures

Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

- Prepare/review ordinances for consideration by City Commission
- Prepare/review resolutions for consideration by City Commission
- Prepare Agenda Orders (Special Exception Use Permit Orders, Site Plan Orders and Variance Orders)
- Prepare Memoranda

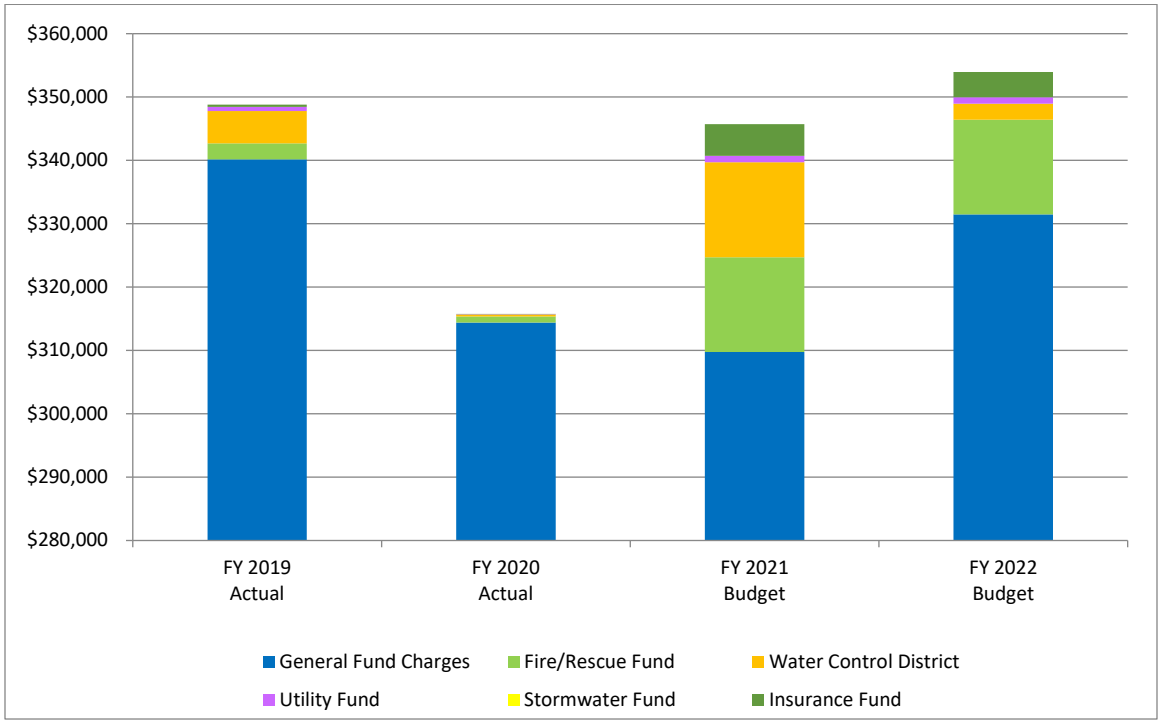
Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Annual number of ordinances prepared/reviewed.	20	11	17	15	15
Annual number of resolutions prepared/reviewed.	106	128	144	110	125
Annual number of Memoranda prepared.	66	92	90	75	75

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2030 Actual	FY 2021 Budget	FY 2022 Budget
City Attorney (1401)				
Legal Services-City Retainer	$205,651	$210,900	$217,230	$223,750
Legal Services-Human Resources	47,602	18,091	15,000	25,000
Legal Services-Finance	-	1,260	2,000	2,000
Legal Services-Code Enforcement	63,701	62,346	60,000	65,000
Legal Services-Comm Development	-	1,688	5,000	2,500
Legal Services-Public Works	450	1,215	2,000	2,000
Legal Services-Parks and Rec	1,193	2,573	1,500	2,000
Legal Services-General Matters	-	-	1,000	1,000
Legal Services-City Clerk	19,711	13,092	3,000	5,000
Reimbursable Expenditures	1,872	3,213	3,000	3,200
Total General Fund Charges	**$340,180**	**$314,377**	**$309,730**	**$331,450**
Informational:				
Budgeted in Other Funds				
Fire/Rescue Fund (115)	$2,520	$968	$15,000	$15,000
Water Control District (131)	5,107	315	15,000	2,500
Utility Fund (401)	630	45	1,000	1,000
Insurance Fund (550)	338	68	5,000	4,000
Total Other Funds	**$8,595**	**$1,396**	**$36,000**	**$22,500**
Total City Attorney	**$348,775**	**$315,773**	**$345,730**	**$353,950**

% Change from FY 2021	**2.4%**

City Attorney Department – 4-Year Cost Comparison



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
- Preparation, 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 co-ordinate with departments for retention and destruction
- Schedule appointments between Mayor and Commissioners and the public
- Receive and respond to public records requests
- Make travel arrangements for the Commission for out of town City business
- Assist with photographing City sponsored events
- Assist in keeping City website, marquee and cable access channel updated
- Maintain open government document library in accordance with Broward County Ethics Ordinance
- Provide Notary services to residents

Accomplishments (FY 2021)

- ✓ Maintained the City's public records in electronic format and updated accordingly
- ✓ Maintained the department's office files
- ✓ Continued to implement a records retention and destruction plan
- ✓ Successfully purged old records according to retention laws

Upcoming Initiatives

In the coming year, the office plans to:

- Provide quality customer service and dissemination of information for public meetings and events
- Work with departments to timely provide responses to records requests. Continue to coordinate the implementation of a new digital Imaging/document Retention program as well as digitizing paper records.
- Continue to be a liaison between the Commission and the residents and businesses
- Comply with Florida Records Retention Law by destroying old records as mandated
- Train to expand the knowledge base of both the City Clerk and Deputy City Clerk
- Work with the Broward Supervisor of Elections Office staff to efficiently run general elections
- Work with the Mayor and City Commission on special projects

Strategic Priorities and Performance Measures

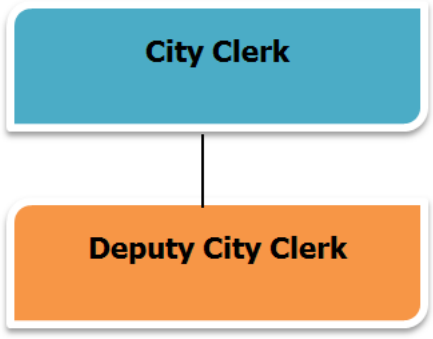
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

- All ordinances/resolutions will be fully executed within three (3) working days of their adoption.
- All Commission correspondence will be addressed within 48 hours of the initial request.
- All City legal advertisements will be accurately prepared and placed timely.
- City events photographed for historical value and news coverage.
- Commission meeting minutes will be available on City website within five (5) working days after final approval.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent ordinances/resolutions fully executed within three working days of adoption.	100%	100%	100%	100%	100%
Percent of Commission correspondence addressed within 48 hours of initial request.	95%	95%	95%	95%	95%
Percent of legal advertisements accurately prepared and timely placed.	100%	100%	100%	100%	100%
Percent of time Commission meeting minutes are posted on City website within 5 working days after final approval.	100%	100%	100%	100%	100%

City Clerk Organizational Chart



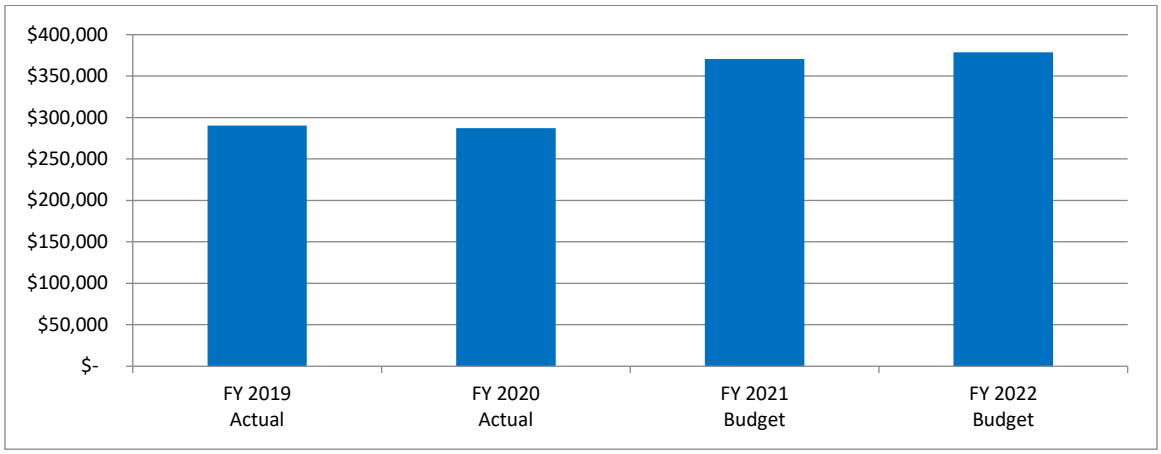
Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
City Clerk (1801)				
Regular Salaries and Wages	$132,191	$138,078	$143,900	$157,900
Sick/Vacation Payout	-	-	33,000	-
Car Allowance	-	-	-	2,400
FICA Taxes	9,756	10,125	11,100	11,900
401 (A) Retirement	18,406	19,230	19,900	21,200
457 Deferred Compensation	1,250	750	800	760
Health/Dental Insurance	26,706	30,531	38,200	60,540
Disability Insurance	1,320	1,394	2,000	1,800
Life Insurance	538	538	600	540
Travel and Per Diem	1,449	508	4,000	4,000
Miscellaneous Marketing/Info Tools	609	84	2,000	2,000
Codification of Ordinance	3,675	4,880	6,500	7,500
Newsletter*	15,099	15,129	25,000	-
City Stationary	2,553	3,990	3,000	1,500
Other Current Charges-Miscellaneous	2,047	1,818	6,000	25,000
Legal Advertising	17,980	17,351	20,000	25,000
Community Recognition	130	-	-	-
Election Expenditures	10,980	486	13,000	-
General Office Supplies	1,080	576	1,000	1,000
Books/Subscriptions/Publications	754	738	1,200	1,200
Memberships/Professional Dues	929	709	1,500	1,600
Training and Seminars	198	291	3,000	3,000
Workers' Compensation	130	100	90	90
Information Technology	42,660	39,870	34,940	49,960
Total City Clerk	**$290,441**	**$287,178**	**$370,730**	**$378,890**

*Moved to Non-Departmental Org in FY 2022

% Change from FY 2021	**2.2%**

City Clerk Department – 4-Year Cost Comparison



Mission

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

Background

The Department coordinates through the City Manager development of comprehensive managerial and supervisory training programs that promotes cores values through professional responsibility and accountability. The Department will continue to oversee recruitment and retention, employee benefit packages, workforce training and development, insurance and risk management programs.

Core Services

- Responsible for the City's Human Resources and Risk Management functions including recruitment, onboarding, job classification and pay, employee benefits, employee relations, employee development and training and safety and risk management and assistance to management on all human resources issues.
- Ensuring that the City maintains compliance with local, state and federal employment laws.
- Oversees recruitment by locating, screening, testing and assisting in the selection process for qualified employees that can meet the City's needs and mission.
- Ensures that City personnel policies and safety programs are taught, understood and enforced to help promote an employee-friendly environment.
- Maintains personnel files through the City's Tyler Content Management (document imaging) systems so that the documents are accessible from within the HR Payroll MUNIS software.
- Primary contact for the City's two collective bargaining units
- Metro Broward Professional Firefighters (MBPFF)
- Federation of Public Employees (FPE)
- Prepares the annual Comprehensive Pay and Classification Plan for all employee groups.
- Administers the City's retirement, deferred compensation and IRA plans.
- Coordinates the City's administration of blanket insurance coverage and claims including general liability, automotive, 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).
- Negotiates annual insurance policy renewals and administers the open enrollment process for all employees

Accomplishments (FY 2021)

- Continued to develop knowledge and efficiencies of the City's Human Resources / Payroll MUNIS software system.
- Continued to monitor working conditions and provided supervisory training programs that enhanced staff productivity and job satisfaction.
- Monitored and maintained current employee benefit levels including health, dental, life, disability and retirement.
- Ensured compliance with the procedures to monitor and comply with the City's Drug Free Workplace Policy and National Background Checks ordinance.
- Provided training for management and employees to further their knowledge and skills that increase their value to the City.
- Planned and organized Open Enrollment.
- Continued development of the Wellness Program including providing monthly information to City employees on important health topics and offering on-site flu shots, lunch and learns, and health screenings and assessments.
- Continued promotion of employee self-service portal and ESS Mobile App.
- Close monitoring of the MUNIS applicant tracking program to improve recruitment, selection and retention processes of qualified personnel.
- Utilization of on-line recruitment sites and job boards to reach candidates increasing the pool of skilled applicants.
- Implemented E-Verify internet-based program to verify identity and work eligibility of newly hired employees.

Upcoming Initiatives

- Continue to assist with and review employee performance evaluations prepared by departments to ensure completeness and consistency.
- Continue to improve the City's group benefit and employee appreciation programs.
- Plan employee events and lead committees.
- Expand training sessions, workshops and seminars offered to promote a worker-friendly atmosphere and enhance employee effectiveness.
- Negotiation of collective bargaining agreements.
- Review and update City-wide personnel and risk management policies and procedures.
- Identify ways to improve and increase participation in health and wellness programs.
- With input from the Safety Committee, identify ways to reduce avoidable workplace injuries.
- Continued use of on-line recruitment sites as primary advertising source and monitor cost savings of using on-line advertising.
- Identify ways to improve and expedite new hire background checks

Strategic Priorities and Performance Measures

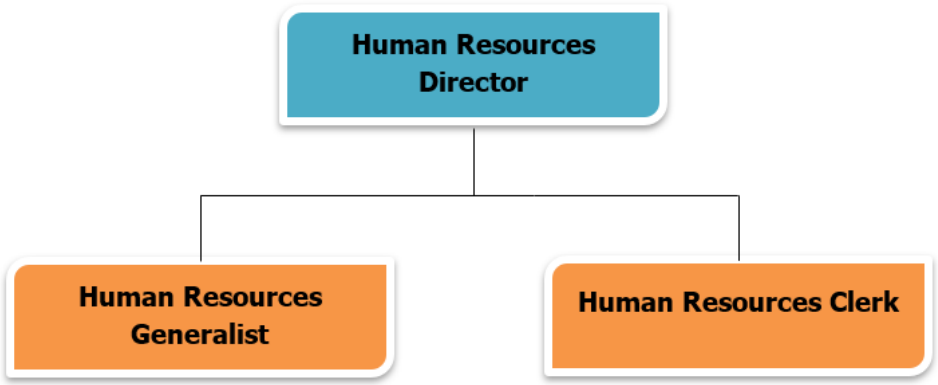
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

- Maintain the City's workers' compensation modification factor to level of .9 or less.
- Respond to employee inquiries regarding Human Resource matters within 24 hours.
- 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 (2) weeks of the last interview.
- Offer a minimum of three (3) HR-sponsored training events and programs to employees during the fiscal year.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent of the City's workers' compensation modification factor maintained at a level of .9 or less.	100%	100%	100%	100%	100%
Percent of time responded to employee inquiries regarding Human resource matters within 24 hours	95%	96%	96%	100%	100%
Percent of data entry associated with payroll reviewed and approved prior to each bi-weekly payroll.	99%	99%	99%	100%	100%
Percent of time the certified list is completed within 2 weeks of the last interview.	95%	95%	95%	100%	100%
Number of HR sponsored training events and programs offered to employees during the fiscal year. Note: This is a new measure for FY 2018.	7	9	2	8	8

Human Resources Organizational Chart

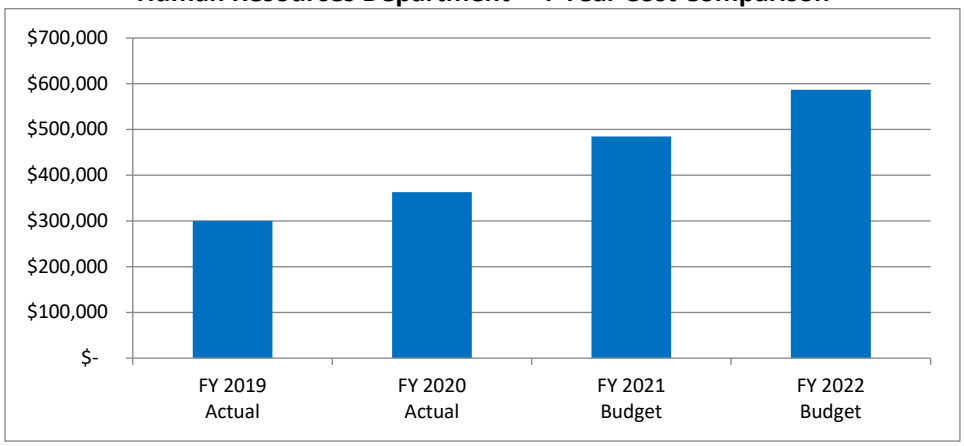


Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Human Resources (0601)				
Regular Salaries and Wages	$132,879	$142,361	$158,100	$218,880
Internships	-	-	10,000	10,000
FICA Taxes	9,651	10,303	12,200	16,900
401 (A) Retirement	18,528	19,855	22,000	30,400
457 Deferred Compensation	2,029	2,000	1,300	1,760
Health/Dental Insurance	26,706	30,531	38,200	66,420
Disability Insurance	1,332	1,403	2,000	2,590
Life Insurance	359	359	400	740
Unemployment Compensation	566	9,539	10,000	10,000
Miscellaneous Consulting Services	2,450	-	10,000	10,000
Temporary Assistance	-	-	25,000	25,000
Flexible Spending Admin Fees	2,170	2,333	4,000	4,000
Contractual Services	-	40,277	46,000	50,000
Travel and Per Diem	821	-	3,500	3,500
General Printing & Binding	949	1,039	2,000	2,000
Employee Wellness Program	3,670	2,644	6,000	6,000
Employee Events	26,151	19,422	29,400	29,400
Recognition Events	4,826	5,789	5,500	5,500
Employee Incentive Program	4,465	4,465	5,500	5,500
Other Current Charges-Miscellaneous	106	30	500	500
Advertising	8,929	8,594	16,000	12,000
Random Drug Testing	90	450	3,300	3,300
Civil Service Test	-	-	1,000	-
Pre-Employment Screening	9,716	5,336	15,000	10,000
Incident Response - Covid		9,530		-
General Office Supplies	571	737	2,000	2,000
Books/Subscriptions/Publications	1,136	1,136	2,000	2,000
Memberships/Professional Dues	632	640	1,500	1,500
Training and Seminars	1,394	1,036	2,000	2,000
Workforce Training	5,854	3,231	15,000	15,000
Workers' Compensation	140	100	90	110
Information Technology	34,130	39,870	34,940	39,950
Total Human Resources	**$300,250**	**$363,010**	**$484,430**	**$586,950**

% Change from FY 2021	**21.2%**

Human Resources Department – 4-Year Cost Comparison



Mission

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

Core Services

- Provide administrative, operational and financial assistance to management, elected officials and the City's residents.
- Provide accounting and financial reporting functions including, accounts payable, payroll, budgeting, revenue collection and purchasing.
- Prepare all financial reports – including the Comprehensive Annual Financial Report 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

Accomplishments (FY 2021)

- ✓ Received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award for the 39th consecutive year.
- ✓ Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation for the 28th year.
- ✓ Monitored and implemented changes in reporting requirements recommended by the Florida Auditor General, GFOA and Government Accounting Standards Board.
- ✓ Continued staff cross training on various functions of the department.
- ✓ Enhanced the City's processes and internal controls regarding compliance with procurement guidelines.
- ✓ Conducted revenue & expenditure analysis to support and justify assessments and various fees
- ✓ Implemented a vehicle fleet leasing program to generate positive cash flow for the City.
- ✓ Implemented a new online payment system for utility payments
- ✓ Conducted a 5-year Fire Assessment Rate Study for the Fire/Rescue Department.
- ✓ Implemented e-bidding for formal procurements.

Upcoming Initiatives

- Maintain the GFOA Awards for financial reporting and budget presentation; implement technical changes as required.
- Review and update changes, as necessary, to the City's Financial Administrative Policies.
- Monitor the utility billing division that has been outsourced to US Water Services Corporation and enhance procedures.
- Implement electronic time keeping system for payroll
- Automate the check clearing process
- Manage American Rescue Plan funds and required reporting

Strategic Priorities and Performance Measures

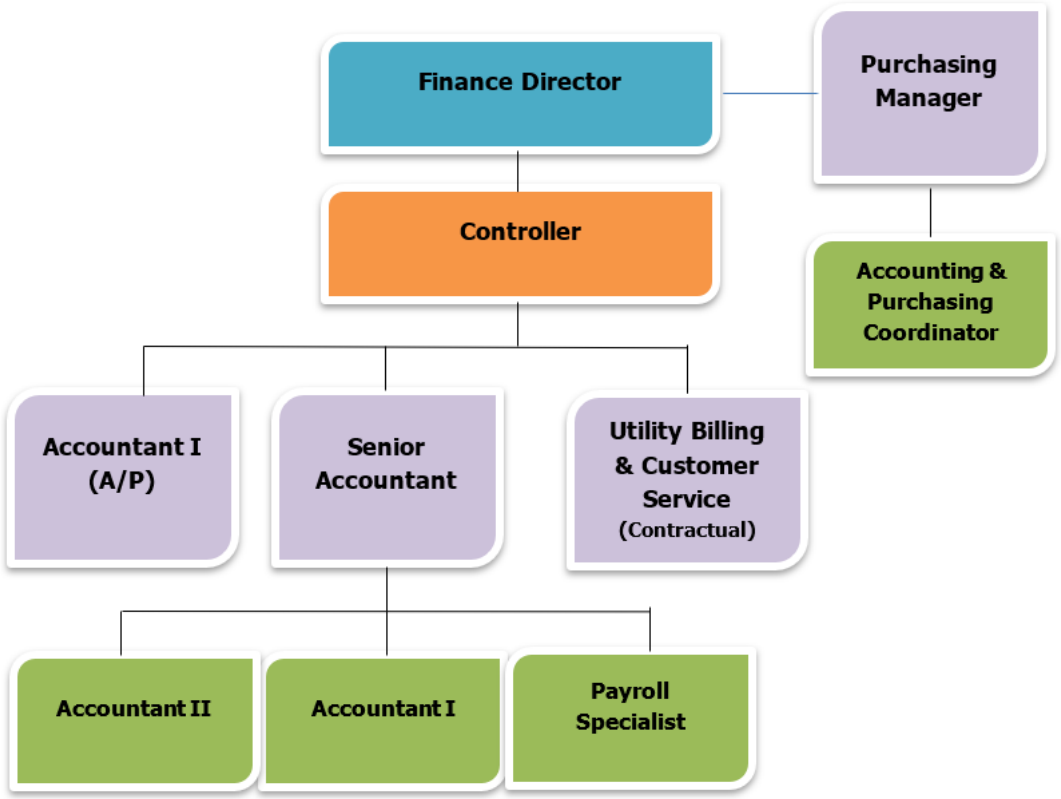
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

- Maintain receipt of the GFOA Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting.
- Number of Purchase Orders Issued
- Number of A/P Checks Issued
- Number of Solicitations Issued
- No repeat finance department items in the external auditor Management Letter for the fiscal year.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
GFOA's Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting achieved	Yes	Yes	Yes	Yes	Yes
Number of Purchase Orders Issued	439	476	476	475	475
Number of A/P Checks Issued	3,299	3,360	3,360	3,350	3,350
Number of Solicitations Issued	5	8	8	8	12
Repeat finance department items in the Management Letter for the prior fiscal year.	None	None	None	None	None

Finance Organizational Chart

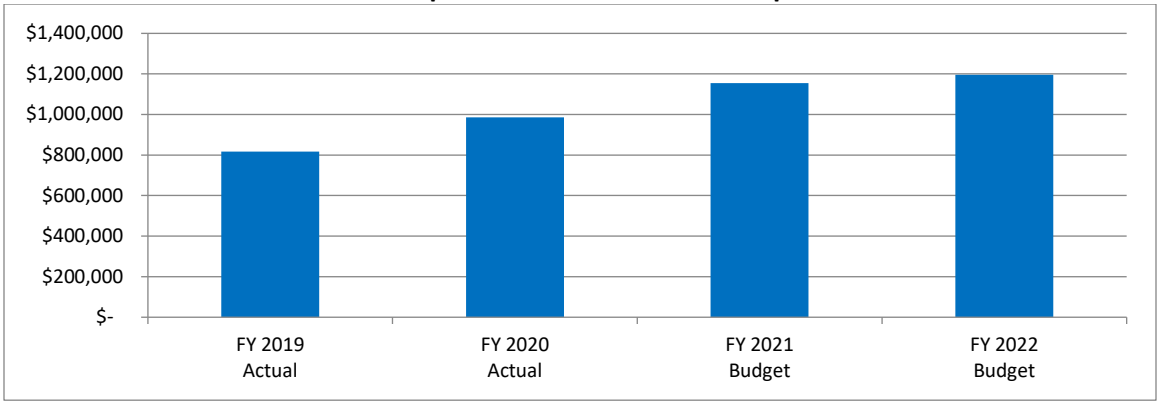


Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Finance (0906)				
Regular Salaries And Wages	$497,011	$606,185	$661,900	$706,100
Overtime	11	137	500	500
FICA Taxes	37,148	45,202	50,660	54,100
401 (A) Retirement	59,844	67,009	91,900	98,800
457 Deferred Compensation	4,288	5,501	6,000	5,810
Health/Dental Insurance	71,810	102,737	152,500	137,310
Disability Insurance	3,632	4,363	6,770	8,430
Life Insurance	1,416	1,615	2,050	1,800
Temporary Assistance	-	-	10,000	10,000
Application Programming	-	-	10,000	-
Auditors	58,000	58,720	60,000	52,500
Accounting Services	6,000	6,000	6,500	6,500
Travel And Per Diem	136	387	3,000	5,700
General Printing & Binding	3,496	2,858	4,000	3,500
Other Current Charges-Miscellaneous	930	1,185	1,200	5,000
General Office Supplies	2,104	1,718	2,500	2,200
Books/Subscriptions/Publications	538	249	1,000	1,000
Memberships/Professional Dues	645	825	1,500	1,750
Training And Seminars	745	947	4,000	4,000
Workers' Compensation	530	430	360	410
Information Technology	68,250	79,730	78,610	89,890
Total Finance	**$816,536**	**$985,797**	**$1,154,950**	**$1,195,300**

% Change from FY 2021	**3.5%**

Finance Department – 4-Year Cost Comparison



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 evasive 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.

Accomplishments (FY 2021)

- ✓ Held two (2) household hazardous waste events
- ✓ Continued citywide entryway sign project
- ✓ Completed citywide wall repair and painting project
- ✓ Continuing median enhancements and plantings
- ✓ Completed replacement of bulbs for street lights with energy efficient units
- ✓ Citywide street safety enhancements
- ✓ Continue canal bank stabilization at culvert crossings
- ✓ Completed safety improvements at Blvd of Champions and Blvd of Champions intersection
- ✓ Continued Wind Mitigation Project at Fire Stations 34 and 44
- ✓ Continued Wind Mitigation Project at City Hall and Champions Hall

Upcoming Initiatives

- Continue canal bank stabilization at culvert crossings
- Kimberly Blvd East roadway project
- Blvd of Champions wall and roadway project
- Security Projects at City Hall
- Replace air conditioning units as needed in various City facilities
- Implement asset management software
- Manage ongoing capital projects

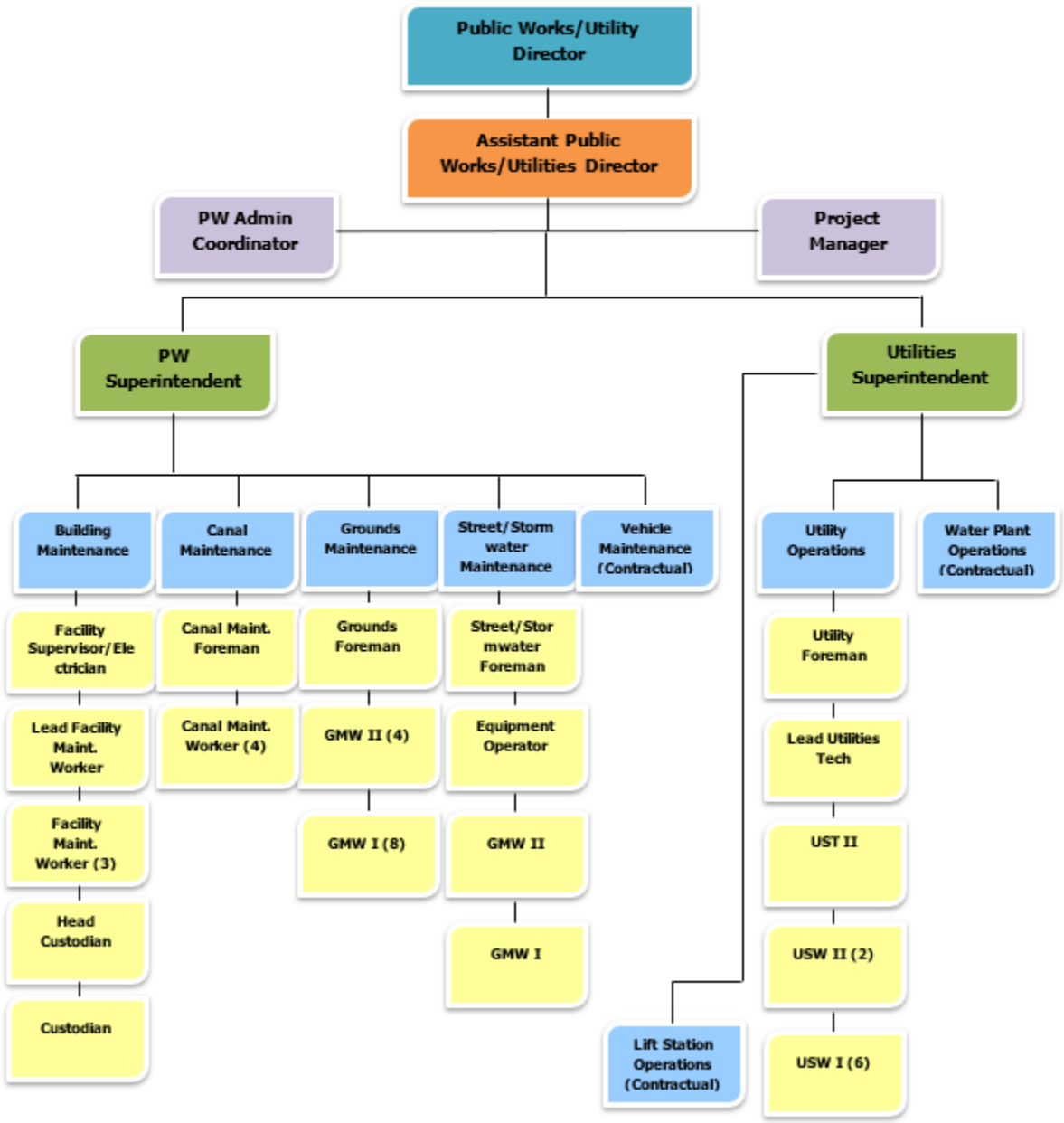
Strategic Priorities and Performance Measures

Citywide Goals: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility; Contribute to Neighborhood Improvement, Community Image and Quality of Life
Department Objectives:

- Prepare all required qualitative activity 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.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent all required qualitative activity reports prepared for the department were completed on time.	97%	97%	97%	98%	98%
Percent of citizen complaints resolved to their satisfaction.	97%	97%	97%	98%	98%
Percent of all decorative site lighting throughout the City's roadways that were maintained monthly.	100%	100%	100%	100%	100%

Public Works/Utilities Organizational Chart



Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Building Maintenance (3941)				
Regular Salaries And Wages	$383,900	$481,871	$503,000	$527,410
Overtime	22,371	9,913	6,000	10,000
Tuition Assistance	-	-	6,000	6,000
FICA Taxes	30,067	36,477	38,600	40,500
401 (A) Retirement	38,728	44,646	64,700	73,680
457 Deferred Compensation	2,241	2,500	3,800	2,940
Health/Dental Insurance	80,527	90,232	141,600	134,060
Disability Insurance	2,827	3,222	6,000	6,280
Life Insurance	1,322	1,529	1,800	1,920
Architect And Engineering	16,648	11,700	15,000	15,000
Pest Control	10,920	6,213	6,500	6,500
Travel And Per Diem	27	122	1,000	1,000
Electricity	7,386	6,676	10,000	10,000
Water/Sewer/Garbage	-	67	-	-
Vehicle Leasing	-		37,860	37,860
R&M-Structures & Buildings	139,380	190,094	250,000	325,000
R&M-Equipment	26,431	42,215	30,000	20,000
General Printing & Binding	2,602	1,125	2,000	2,000
Other Current Charges-Misc	2,356	64	1,000	1,000
Signs and Banners	-		20,000	20,000
Incident Response	-	15,901	-	-
General Office Supplies	2,376	4,675	5,000	5,000
Fuel-City Vehicles	9,817	6,258	12,000	10,000
Operating Equipment	20	9,297	-	2,500
Cleaning Chemicals & Supplies	24,333	28,982	25,000	25,000
Uniform Purchase	3,282	2,634	3,000	3,000
Safety Supplies	9,298	6,971	7,000	5,000
Books/Subscriptions/Publications	108	-	500	500
Memberships/Professional Dues	3,102	5,491	4,000	4,000
Training And Seminars	399	2,363	2,000	2,000
Workers' Compensation	9,890	10,470	8,180	8,340
Vehicle Maintenance	26,800	23,500	-	9,700
Information Technology	51,190	119,600	113,540	147,820
Total Building Maintenance	**$908,347**	**$1,164,809**	**$1,325,080**	**$1,464,010**
Facility Maintenance (3942)				
R&M-Structures & Buildings	$382,995	$11,805	$25,000	$25,000
Total Facility Maintenance	**$382,995**	**$11,805**	**$25,000**	**$25,000**

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Grounds Maintenance (3944)				
Regular Salaries And Wages	-	-	$404,800	$421,600
Overtime	-	-	5,000	2,000
FICA Taxes	-	-	31,000	32,300
401 (A) Retirement	-	-	56,200	59,000
457 Deferred Compensation	-	-	1,700	5,420
Health/Dental Insurance	-	-	156,200	148,120
Disability Insurance	-	-	5,000	5,000
Life Insurance	-	-	2,000	1,960
Architect and Engineering	-	-	30,000	20,000
Electricity	-	-	2,000	1,000
Water - County Irrigation	-	-	30,000	20,000
Vehicle Leasing	-	-	35,500	35,500
R&M-Equipment	-	-	10,000	15,000
R&M-Grounds/Landscaping	-	-	75,000	80,000
R&M-Irrigation	-	-	25,000	15,000
R&M-Miscellaneous	-	-	25,000	15,000
General Office Supplies	-	-	500	-
Fuel-City Vehicles	-	-	12,000	12,000
Operating Equipment	-	-	10,000	10,000
Chemicals	-	-	10,000	10,000
Uniform Purchase	-	-	7,000	7,000
Safety Supplies	-	-	5,000	5,000
Membership/Professional Dues	-	-	500	500
Training And Seminars	-	-	500	500
Workers' Compensation	-	-	6,820	6,240
Vehicle Maintenance	-		-	6,900
Total Grounds Maintenance	**$-**	**$-**	**$946,720**	**$935,040**

*Note: In FY 2021 this was a new Org due to restructuring of Org 0013946-Streets Maintenance and 4113943-Stormwater Maintenance

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Street Lighting (3946)				
Regular Salaries And Wages	$194,809	$296,632	$-	$-
Overtime	12,181	4,543	-	-
FICA Taxes	14,528	21,696	-	-
401 (A) Retirement	22,854	33,718	-	-
457 Deferred Compensation	750	1,949	-	-
Health/Dental Insurance	74,623	93,768	-	-
Disability Insurance	1,954	2,346	-	-
Life Insurance	718	1,133	-	-
Architect and Engineering	39,103	32,999	-	-
Electricity	2,037	2,044	-	-
Water/Sewer/Garbage	38,156	22,814	-	-
Street Lighting/Electricity	301,951	292,332	330,000	330,000
Decorative Street Lighting Electricity-FPL	10,705	7,683	10,000	10,000
Equipment Rentals	5,985	4,515	-	-
R&M-Structures & Buildings	5,333	45,549	-	-
R&M-Equipment	11,607	22,491	-	-
R&M-Road Resurfacing Projects	38,596	-	-	-
R&M-Neighborhood Beautification	18,586	3,457	-	-
R&M-Grounds	20,342	86,239	-	-
R&M-Street Lighting	9,397	35,567	110,000	110,000
R&M-Street Lighting-SR7	3,309	6,760	18,000	28,750
R&M-Decorative Street Lights	1,930	9,874	15,000	65,000
R&M-Irrigation	34,571	6,332	-	-
R&M-Streets/Sidewalks/Parking	110,195	189,422	-	-
R&M-Miscellaneous	16,234	8,359	-	-
R&M-Guardrails	5,030	5,605	-	-
Other Current Charges-Misc	130	(39)	-	-
Signs & Banners	12,464	32,560	-	-
Fuel-City Vehicles	4,896	6,550	-	-
Operating Equipment	3,241	-	-	-
Chemicals	5,455	1,009	-	-
Uniform Purchase	926	1,446	-	-
Safety Supplies	7,865	7,686	-	-
Misc Operating Supplies	595	2,507	-	-
Swale & Medians	334,805	3,557	-	-
Road & Street	-	7,888	-	-
Training And Seminars	-	1,438	-	-
Workers' Compensation	12,990	10,130	-	-
Vehicle Maintenance	35,600	20,900	-	-
Information Technology	25,590	19,930	-	-
Total Street Lighting	**$1,440,041**	**$1,353,387**	**$483,000**	**$543,750**

*Note: In FY 2021 this Org was restructured to 0013941-Grounds Maintenance and 1113946-Streets Maintenance and the name changed to Street Lighting

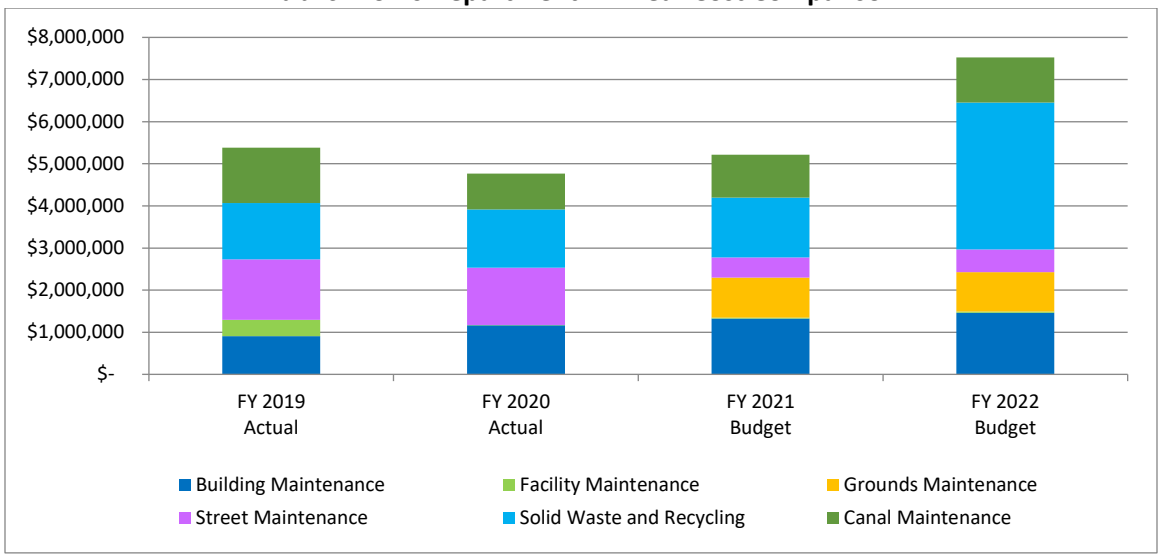
Solid Waste and Recycling (3948)				
External Admin Costs	$4,326	$4,079	$4,400	$4,400
Solid Waste Services	1,188,340	1,181,700	1,203,100	3,244,900
Recycling Services	108,717	160,030	170,000	-
Assessment Commission & Fees	36,431	36,449	38,000	236,300
Total Solid Waste and Recycling	**$1,337,814**	**$1,382,257**	**$1,415,500**	**$3,485,600**

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Canal Maintenance (3947)				
Regular Salaries And Wages	$215,142	$232,421	$242,200	$219,900
Overtime	6,799	4,392	7,500	5,000
FICA Taxes	17,342	18,330	19,500	17,700
401 (A) Retirement	26,555	25,786	33,700	30,800
457 Deferred Compensation	4,565	5,271	5,800	6,300
Health/Dental Insurance	45,103	63,639	56,900	123,030
Disability Insurance	2,214	2,364	4,000	2,610
Life Insurance	1,009	1,040	1,100	1,100
Legal Srvs-Other Funds	5,108	315	15,000	2,500
Architect and Engineering	89,397	1,007	-	10,000
WCD Board Members	10,045	10,096	10,500	10,550
Vehicle Leasing	-	-	12,900	12,900
Other Insurance-WCD	13,263	10,151	15,000	15,000
R&M-Equipment	2,937	2,390	10,000	7,500
R&M-Grounds	786,998	305,447	500,000	500,000
R&M-Berms	23,500	21,800	20,000	15,000
Other Current Charges-Misc	75	-	500	2,500
Fuel-City Vehicles	5,949	5,770	7,000	7,000
Operating Equipment	429	1,173	5,000	5,000
Chemicals	37,522	37,855	40,000	30,000
Uniform Purchase	2,006	1,500	2,300	4,000
Safety Supplies	1,176	570	2,000	2,000
Misc Operating Supplies	446	1,185	2,000	2,000
Memberships/Professional Dues	525	1,650	1,600	1,600
Training And Seminars	1,250	1,438	2,000	2,000
Workers' Compensation	5,800	3,990	3,740	3,090
Vehicle Maintenance	8,900	13,100	-	5,800
Capital - Machinery/Equipment	-	83,965	-	30,000
Total Canal Maintenance	**$1,314,056**	**$856,645**	**$1,020,240**	**$1,074,880**
Total Public Works	**$5,383,253**	**$4,768,903**	**$5,215,540**	**$7,528,280**

% Change from FY 2021	**44.3%**

Public Works Department – 4-Year Cost Comparison



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

- Offer quality Parks and Recreation facilities and services to the residents.
- Maintain landscape of all City parks and facilities.
- Provide safety and operational inspections to equipment and facilities.
- Survey the community and programs to improve customer satisfaction.

Parks

- Responsible for the upkeep and maintenance of 18 park sites (155 acres of park land)
- Plays a vital role in the logistics and set-up of all City Special Events
- Prepares all athletic fields used by the Silver Lakes Middle School, North Broward Academy of Excellence, and Somerset Prep of North Lauderdale as well as all City run programs and partnership run programs.

Recreation

Special Events/Recreational Centers:

- Operates the Teen/Recreation Center at the City Hall Complex 6 days/week and Champions Hall for fee supported classes and as a Community Center for rental for parties and events (4 days/week.)
- Coordinates the City's Special Events and serves as liaison to the Senior Programs.
- Plans and operates an After School Program with 150 children from 4 schools in North Lauderdale.
- Expand Services to newly renovated Bicentennial Park
- Conduct One-day, Holiday/Spring and Summer camps for the community at the lowest cost in the area.
- Conduct TOT and Teen Club for area pre-teens and teens. Clubs are designed to provide children an alternative to the pressures of the street by providing safe and fun activities.
- Conducts various classes such as Karate, Dance and Zumba, to children and adults.
- Plans all City special events in excess of 15 annually such as North Lauderdale Days and Haunted Hamptons.

Athletics

- Manages adult athletics – 2 Female Soccer Leagues
- Manage 2 Youth Soccer Programs – Fall/Winter Season and Winter/Spring Season
- Manager Youth Summer Basketball athletic programs
- Partner with Margate Private Baseball League to run program in North Lauderdale.

Aquatics

- Monitors the aquatic center and related swim programs that have been outsourced to Jeff Ellis Management.
- Offer free senior water fitness (aerobics and Zumba) programs for the community
- Participate in the Swim Central Program in partnership with Broward County School Board and Broward County Parks and Recreation offering free swim lessons to all schools and day care centers in North Lauderdale and the surrounding area.
- In partnership with the North Lauderdale Recreation Foundation offered over 300 Swim Lesson discounts to North Lauderdale Residents.

With the exception of 2020/21 and due to Covid-19, all recreation programs have seen a reduction in attendance due to CDC guidelines.

Prior to COVID-19 Recreation Programs based out of the Teen Center have seen a continual increase in participation levels. This year's summer camp once again had a great turnout of slightly over 1,300 kids, with a waiting list of 187 campers. All other recreation programs and special events continue to see an increase in participation and attendance. Based on survey results, all programs received an overall customer satisfaction ranking of 99% by the users. This year, the Teen Club took a trip to Washington DC with its oldest members. The trip coincided with the Memorial Day holiday and was funded by the members' work projects.

The athletic programs in the City continue to grow, although some at a slower pace than expected. Youth Soccer is the most popular athletic program offered with 384 participants. The department was able to utilize the City Gym for the youth basketball program during the summer, which is always well received and attended.

Accomplishments (FY 2021)

- ✓ Due to COVID-19, the Department reduced programs and attendance to meet guidelines set by the CDC. Initially in the early days of COVID-19, no programs were offered other that a host site for Virtual Education for children whose parents had to work. Gradually, programs resumed and despite limited attendance all were run safely and in accordance with County and CDC guidelines.
- ✓ Widen McNab Road Linear Park
- ✓ New Playground and Exercise Station for Braeburn Park
- ✓ New Exercise Station and Playground at Pompano Park and Braeburn Park

Upcoming Initiatives

- Rebuild/Re-open mass registration programs and events safely and efficiently
- Look to expand after school program to 5th school with opening of Bicentennial Park
- Finalize upgrades to open Picnic Sites at Hampton Pines Park
- Develop Teen Club College Scholarship Program.
- Look to add additional parking at Carl Fusco Park.
- Administer the City of North Lauderdale Recreation Foundation in order to obtain grants and donations.
- Explore Options – West Side Basketball Court @ Pinewood with School Board
- Work with School Board on SLMS Amenities
- Artificial Field Turf
- Implement a WEB-TRAC System for on-line recreation program registration and PASS-TRAC – issuing of ID Cards to Volunteers thru Rec Trac.
- Somerset Prep – discussion on Field Turf Replacement – Shared Cost – Field 2
- Finalize renovation of all Buses to increase life cycle.
- Implement new inspection program for parks crew leaders
- Expand social media usage
- Work with School Board on a FRDAP Grant for Hardcourts at SLMS
- Renovate Champions Hall with impact glass and doors
- Work with consultant to obtain feasibility report and cost for artificial turf.
- ADA Audit Projects per the City-wide ADA Audit.

Strategic Priorities and Performance Measures

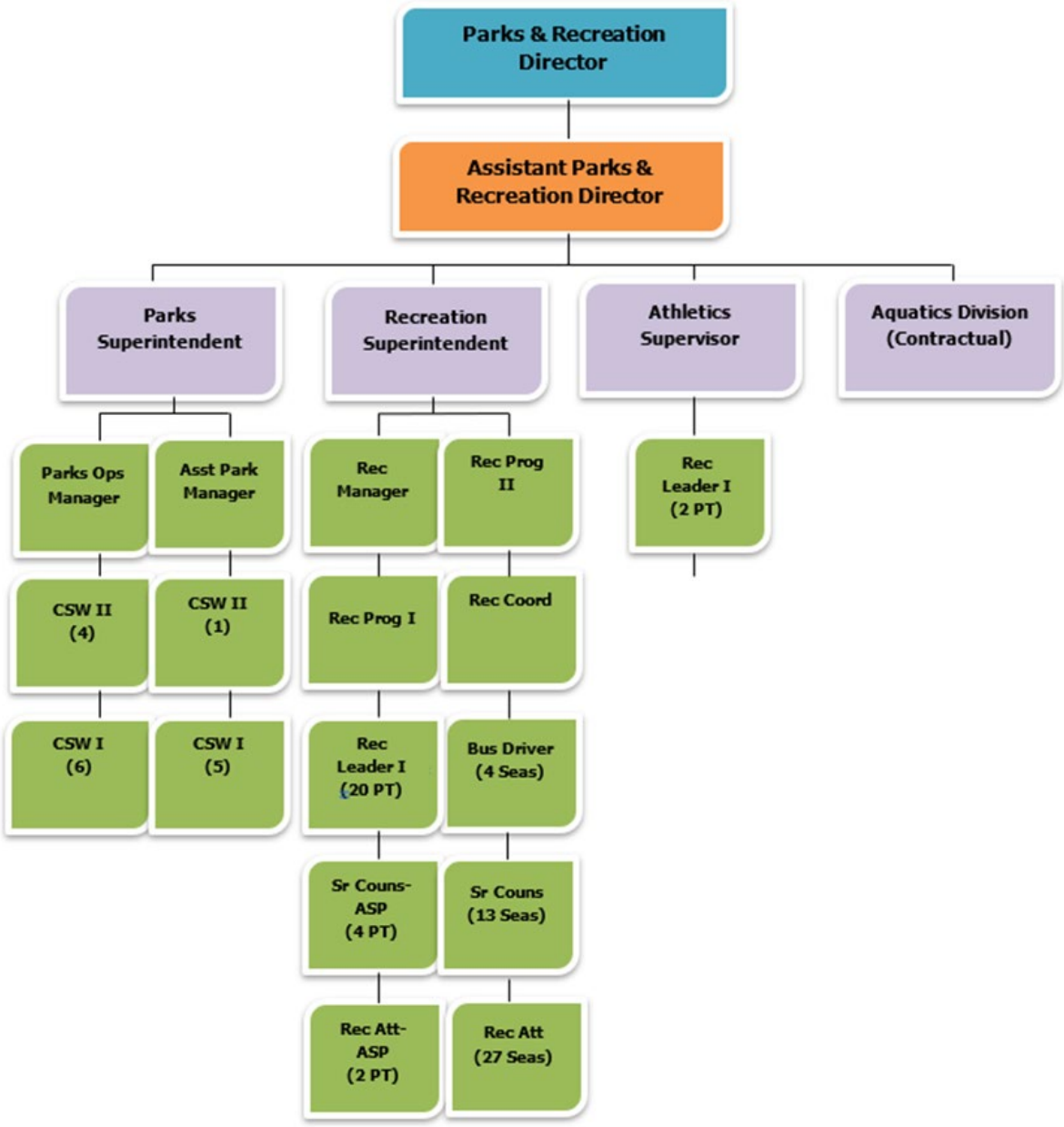
Citywide Goals: Contribute to Neighborhood Improvement, Community Image and Quality of Life; Expand Citizen Communications and Resident Focus

Department Objectives:

- Increase the number of participants in City-offered swim lessons by 1% per year.
- All participants that register in the City-offered swim lessons will pass the end-of-class competence test.
- Receive satisfactory or higher rating on all returned program, facility, and event surveys distributed to the public.
- Implement a minimum of one (1) new recreation program per year.
- Increase the total number of participants in youth baseball and youth soccer by 1% per year.
- Maintain all turf, irrigation and landscaping at all City facilities within and predetermined 7-day cycle.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent increase in the number of participants in City-offered swim lessons.	7%	7%	0%	5%	5%
Percent of passes in the end-of-class swim competence test.	98%	98%	98%	98%	98%
Percent of returned program, facility and event surveys with a satisfactory rating or higher.	100%	100%	100%	100%	100%
Number of new recreation programs implemented during the year.	1	1	0	2	1
Percent increase in the total number of participants in youth baseball and youth soccer during the year.	0%	0%	0%	1%	1%
Percent maintenance of all turf, irrigation and landscaping at all City facilities.	85%	85%	85%	88%	88%

Parks and Recreation Organizational Chart



Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Parks (7071)				
Regular Salaries And Wages	$807,245	$849,908	$981,500	$1,022,000
Overtime	37,112	25,313	50,000	50,000
FICA Taxes	60,980	63,154	75,200	78,200
401 (A) Retirement	99,425	95,981	135,300	147,900
457 Deferred Compensation	7,274	7,001	9,700	10,040
Health/Dental Insurance	191,899	198,398	302,100	312,060
Disability Insurance	6,340	6,084	10,000	12,020
Life Insurance	3,289	3,169	3,600	3,950
Architect And Engineering	10,525	100	-	25,000
Contractual Services	-	-	50,000	50,000
Travel And Per Diem	1,819	794	3,000	3,000
Communication Services	3,024	2,810	3,500	3,000
Electricity	80,002	69,312	80,000	75,000
Water/Sewer/Garbage	322,496	293,673	230,000	225,000
Park Space Lease	4,370	4,589	4,000	4,000
Storage Rental	-	-	-	5,000
R&M-Structures & Buildings	153,418	227,685	485,000	470,000
R&M-Equipment	109,921	66,711	125,000	125,000
R&M-Grounds	204,263	161,637	250,000	225,000
R&M-Street, Sidewalk, Parking	2,705	2,386	-	-
General Printing & Binding	27,080	16,290	23,000	22,000
Other Promotional Events	79	-	-	-
Other Current Charges-Misc	1,400	3,678	4,000	4,000
Vehicle Leasing	-		56,900	56,900
Incident Response	-	56,125	-	-
General Office Supplies	2,932	2,156	3,000	3,000
Signs and Banners	4,960	6,666	-	7,000
Fuel-City Vehicles	13,220	17,019	25,000	25,000
Operating Equipment	2,867	7,722	75,000	15,000
Chemicals	5,249	3,069	20,000	12,500
Cleaning Chemicals & Supplies	9,003	8,666	10,000	10,000
Uniform Purchase	7,754	10,282	9,000	10,000
Safety Supplies	3,522	2,059	12,000	10,000
Misc Operating Supplies	2,331	2,294	-	-
Books/Subscriptions/Publications	200	320	1,000	1,000
Memberships/Professional Dues	2,977	2,073	3,000	2,500
Training And Seminars	2,315	1,290	2,500	2,500
Workers' Compensation	18,240	14,340	15,230	13,360
Vehicle Maintenance	32,700	36,730	-	14,000
Information Technology	76,780	129,570	113,540	139,820
Capital - Machinery and Equipment	8,006	54,310	-	-
Youth Work Sponsorships	-	293	-	-
Total Parks	**$2,327,719**	**$2,453,658**	**$3,171,070**	**$3,194,750**

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Recreation (7072)				
Regular Salaries And Wages	$475,803	$471,697	$537,900	$506,800
Seasonal/Temp Salaries	60,631	68,134	65,900	108,110
Overtime	27,707	12,285	25,000	20,000
FICA Taxes	42,585	41,614	46,300	47,100
401 (A) Retirement	41,920	36,519	51,000	47,700
457 Deferred Compensation	6,816	6,085	7,500	6,560
Health/Dental Insurance	55,682	58,761	101,900	82,000
Disability Insurance	3,300	2,987	7,000	4,070
Life Insurance	1,241	1,121	1,300	1,080
Electricity	8,047	8,465	7,000	7,000
Water/Sewer/Garbage	11,630	11,615	12,000	8,500
R&M-Equipment	32,767	9,642	25,000	20,000
Other Promotional Events	110,927	86,641	45,000	45,000
North Lauderdale Days	91,731	14,000	70,000	70,000
Fuel-City Vehicles	12,026	2,595	3,000	2,500
Small Tools & Equipment	-	1,022	2,000	1,000
Uniform Purchase	8,143	4,117	6,500	6,500
Safety Supplies	-	515	4,000	4,000
Rec Center Supplies	19,576	20,885	25,000	30,000
Misc Operating Supplies	11,848	2,168	12,000	12,000
Workers' Compensation	13,880	12,470	10,670	9,130
Vehicle Maintenance	29,800	20,900	-	4,500
Information Technology	59,720	69,770	61,140	69,910
Total Recreation	**$1,125,779**	**$964,008**	**$1,127,110**	**$1,113,460**

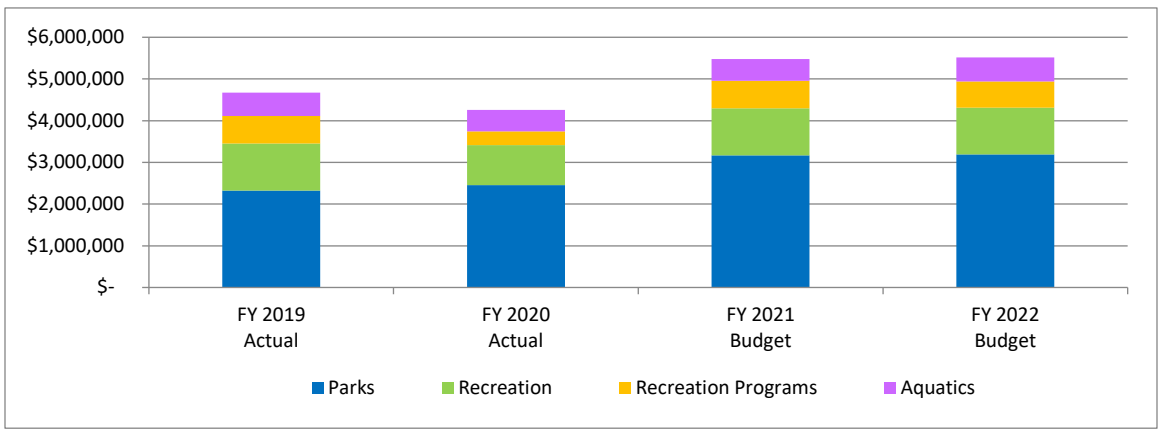
General Fund – Parks and Recreation (continued)

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Recreation Programs (7073)				
Seasonal/Temp Salaries	$258,748	$122,960	$260,000	$260,000
Overtime	13,982	6,009	15,000	15,000
FICA Taxes	20,672	9,659	19,900	19,900
Health/Dental Insurance	13,518	14,961	17,900	21,300
Fee Supported Events	19,762	36,584	15,000	35,000
Other Current Charges - Misc	4,602	(90)	-	-
Credit/Debit Card Fees	7,787	5,178	6,000	6,000
Afterschool Program	11,711	9,497	20,000	20,000
Teen Club	40,044	34,108	35,000	35,000
Misc Recreation Activities	464	-	1,000	1,000
Senior Trips And Activities	6,087	2,811	6,500	6,500
Teacher Planning Days	10,351	13,019	22,000	22,000
Youth Soccer	36,308	25,156	26,000	26,000
Youth Baseball	9,868	2,083	-	-
Family Trips	6,870	890	3,500	3,500
Summer Recreation	143,735	15,259	150,000	115,000
Adults Sports Programs	2,553	1,304	1,500	1,500
Holiday Camp	12,406	12,240	10,000	9,000
Spring Camp	12,880	(2,487)	15,000	9,000
Activity Instructors	-	-	2,000	-
Concessions And Vending	6,629	7,549	12,000	10,000
Youth Basketball	8,500	42	6,500	6,500
Fuel-City Vehicles	9,185	5,793	15,000	13,000
Total Recreation Programs	**$656,666**	**$322,523**	**$659,800**	**$635,200**
Aquatics (7074)				
Pool Administration	$351,912	$351,912	$351,920	$386,460
Electricity	13,005	13,801	17,000	15,000
Water/Sewer/Garbage	18,306	19,327	12,000	12,000
R&M-Structures & Buildings	106,448	76,599	65,000	55,000
R&M Equipment	-	3,683	10,000	20,000
Environmental Permits	1,540	1,580	3,500	3,000
Aquatics Activities	800	996	10,000	4,000
Signs and Banners	-	-	-	2,000
Operating Equipment	33,608	9,065	-	20,000
Chemicals	20,077	17,980	36,000	35,000
Information Technology	17,060	19,930	17,470	19,970
Total Aquatics	**$562,755**	**$514,873**	**$522,890**	**$572,430**
Total Parks and Recreation	**$4,672,919**	**$4,255,062**	**$5,480,870**	**$5,515,840**

% Change from FY 2021	**0.6%**

Parks and Recreation Department – 4-Year Cost Comparison



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

- Work with residents and neighborhood associations to promote code compliance and neighborhood vitality.
- Work with community businesses to promote a healthy and vibrant business climate.
- Form public and private partnerships designed to nurture resident and business pride in their homes and local community.
- Support the City's redevelopment initiative through the facilitation of community involvement by implementing overlay districts, design guidelines, coordinating with outside agencies and identifying funding.
- Guide the growth and development of the City including reuse of existing sites and use of remaining undeveloped parcels**.**

Community Development Division

The Community Development Division is responsible for functions including, planning and zoning, building permits, economic development, neighborhood planning and other development-related activities. This division is a primary focus/contact for neighborhood outreach, partnership development, homeowner initiatives and redevelopment. The Division also participates in intergovernmental planning initiatives.

Code Compliance Division

The Code Compliance Division is dedicated to providing prompt and courteous service to the community. The primary focus of the certified officers is the protection of the health, safety and welfare of the residents by administering a fair and unbiased compliance program while focusing on customer service, respecting the rights of property owners and raising public awareness. This Division is also responsible for assisting the business community and administering the local business tax receipt program.

Neighborhood Improvement Efforts

Community Development Block Grants (CDBG) 2019-2021 (45th & 46th year) federally funded

45th Year Purchase Assistance Program ($352,252) FY 2020-2021 and 46th Year Purchase Assistance Program FY21 ($271,807)

Both Purchase Assistance Programs for the City of North Lauderdale are designed to assist with the preservation of the existing housing stock by facilitating homeownership opportunities for approximately 12 very low to low income eligible families each funding year. This program assists applicants in purchasing properties which may include, but not be limited to, those containing vacant, abandoned, and/or foreclosed homes. Income eligible applicants are awarded grant funds according to a sliding scale for lender required down payment and closing cost assistance. In this way, the City facilitates reducing the number of vacant, foreclosed properties and curb further deterioration of neighborhoods. This program will assist in the City's efforts to stabilize its neighborhoods and create more affordable housing.

Hurricane Loss Mitigation Program (HLMP) State Funded ($194,000) FY2020-2021

The Hurricane Loss Mitigation Program will assist 7 homeowners with qualified wind resistance construction and installations to harden their homes against hurricanes and other natural disasters. Grants have been awarded and construction is underway by competitively selected, qualified contractors. The funding is provided by the Florida Division of Emergency Management. This grant is awarded for a one-year period. The current grant ends in December 31, 2021. The City plans to make application when the new round of funding opens.

Minor Home Improvement Program City Funded ($50,000)

Residential Exterior Paint Program ($25,000)

The Minor Home Improvement Program will assist homeowners to complete health, safety and aesthetic improvements, to the exterior of any owner-occupied home in the City of North Lauderdale. Program provides reimbursement of 50% of project cost to a maximum of $2,000 The Exterior Paint Program provides assistance to homeowners of single-family homes, townhomes, condominiums and duplexes on a "first come, first serve" basis. The program will reimburse a maximum amount of reimbursement of $500 to the homeowner for the cost of the paint only.

Business Assistance Program ($50,000)

The Business Assistance Program will be developed to assist small, locally owned and operated businesses with recovering from the negative impact of COVID-19 pandemic. One-time grants up to $3,000 each will be offered to qualified businesses for activities such as rental payments, inventory replenishment and payroll gaps.

Community Service

In an effort to improve communication between the City and the community, the Department frequently attends homeowner association and community meetings as guest speakers and develops informational brochures in English, Spanish and Haitian Creole on an as-needed basis.

Major Contracts

Community Development has a multi-year contract with Broward County Building Code Services estimated at $850,000 in FY 2022. There was no increase in the hourly rate of the employees provided by Broward County for plan review, inspections and Building Official services nor for case presentation to the Unsafe Structure Board.

Accomplishments (FY 2021)

- Issued 2,378 building permits in FY 2021 as of August 31, 2021
- Assisted 29 homeowners with matching grants ($49,472) through the Minor Home Repair program in FY(Oct)2020-(YTD)2021 and FY2019-2020: 20 families served ($37,515)
- Twelve homeowners are currently participating in the Paint program.
- Completed approval process for various site plans, rezoning requests, and variances, special exception use permit, sign waivers and special event applications.
- Revised several City Codes to provide clarity and enforcement where needed.
- 2,230 current active accounts for single family including 247 new accounts from January – June 2021
- Issued 736 business licenses including renewals for fiscal year 2021
- Provided customer service for building permits and lien searches and settlements.
- Facilitated a grand opening of Mas Health Center.
- Continued providing service through the electronic permitting process.
- Six projects funded through the penny surtax, (MAP) program
    - Kimberly Boulevard East
    - Southwest 81st Avenue and Tam O Shanter design
    - Boulevard of Champions design
    - Repair of City sidewalks
    - Phase 2 of Silver Lakes drainage improvements
    - Community Shuttle Bus
- Two unsafe structure board cases prepared to be heard
    - 1209 Silverado
    - 6411 SW 16 Court
- CARES Act Assistance:
    - Rental: 43 families. $125,318
    - Mortgage: 10 families. $38,000
    - Business: 23 businesses. $365,124
    - Utilities (Residential and business): $24,555
    - Food vouchers: $24,555
    - Business social distancing: $13,884
- Completion of contract with Kimley-Horne and Associates for the completion of ADA Accessibility Assessment
- Completed purchase of generators for pump stations through the State Hazard Mitigation grant program
- Award of funding through the American Rescue Plan
- Selection and display of a total of 7 sculptures along Rock Island Road as part of Art on Loan program
- Completed State of City video, Feeding South Florida video and Burnham Woods video
- Completed Census 2020 campaign and monitored results

Upcoming Initiatives

- Utilize kiosks for building permitting that were purchased through Board of Rules and Appeals program
- Implement the e-permitting process to include plans submittal and online payments.
- Complete conversion to E-Gov
- Complete Year 45 and implement Year 46 CDBG Purchase Assistance programs.
- Complete HLMP with State funding for approximately 7 families of all incomes.
- Continue to provide the Minor Home Repair Program and Exterior Paint Program for residents open to all incomes.
- Market the Business Assistance Program and work with property owners
- Update the Land Development and Comprehensive Plan.
- Process site plans for new development and redevelopment of existing sites.
- Implement the Economic Development Strategy
    - Continue City-wide branding campaign that establishes identity for each strategic area
    - Create new business assistance program to respond to impact of COVID-19 on small, locally-owned and operated businesses
- Continue the review of current City Codes to provide revisions and enhancements where needed.
- Continue to incorporate Public Art into the Community
- Implement the Art Master Plan
- Work with Chamber of Commerce to develop Pilot Business Event Series that highlights local merchants and advises business/property owners of available incentives for redevelopment
- Oversee the improvements that were identified in the ADA Transition Plan
- Monitor completion of two remaining Hazard Mitigation Grants received from State
- Implement projects funded through Broward County Metropolitan Planning Organization (MPO) to secure funding through the CSLIP and Complete Streets Master Plan (CSMP)
- Implement shovel ready projects funded through the Broward County Surtax Program including new construction project (Kimberly Blvd. East) and maintenance and repair projects
- Complete Records Management Project to comply with State requirements and facilitate proper storage and easy access of permitting and zoning records
- Implement Broward UP and employee assistance program with Broward College

Strategic Priorities and Performance Measures

Citywide Goal: Contribute to Neighborhood Improvement, Community Image and Quality of Life

Department Objectives:

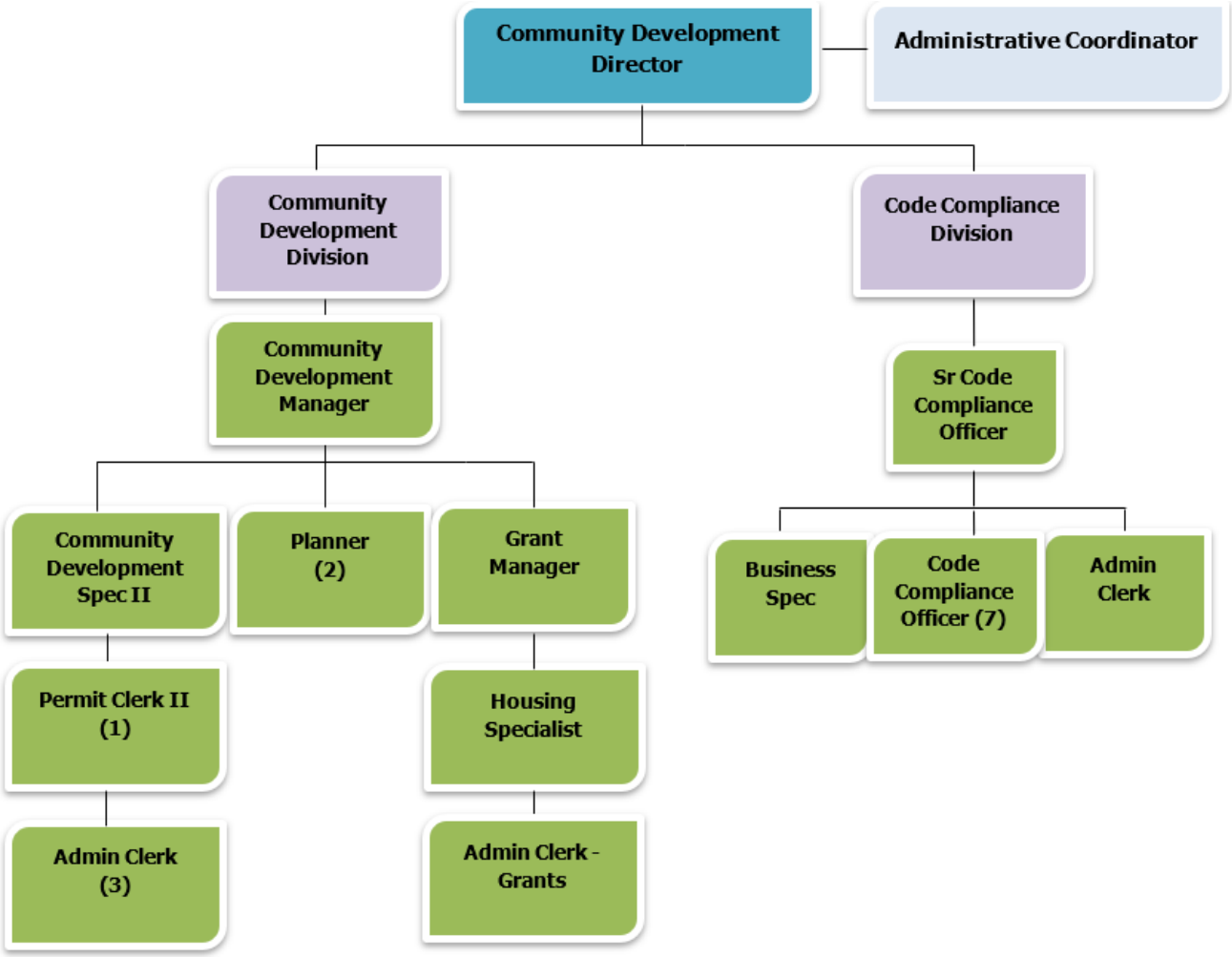
- Process all land development applications in less than 100 days.
- Assist at least 5 first-time home buyer applicants to purchase a property with the Community Development Block Grant (CDBG) Purchase Assistance program.
- Assist at least 1 applicant to revitalize their business with the Commercial Revitalization grant program.
- Respond to call-in code complaints within one business day during each calendar month.
- Complete initial review of all building permits within two (2) weeks of submittal.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent of land development applications processed in less than 100 days during the calendar year.	95%	95%	95%	95%	95%
Number of applicants successfully assisted through the Purchase Assistance grant.	8	0*	0*	7	7
Number of applicants successfully assisted through the Minor Home Repair Program Note: Funding is not guaranteed.	25	27	27	27	27
Percent of call-in code complaints responded to within one business day, each calendar month.	95%	95%	95%	95%	95%
Percent of building permits reviewed within two (2) weeks of submittal.	75%	90%	85%	95%	95%
Number of active businesses in the City.	703	768	768	700**	700

*No purchase assistance fund received from CDBG.

**Anticipated business closures due to impact of Covid-19 pandemic.

Community Development Organizational Chart



General Fund – Community Development (continued)

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Community Development (3005)				
Regular Salaries And Wages	$555,111	$634,260	$710,670	$783,800
Grant Coordinator Incentive	10,000	-	-	-
Overtime	2,606	3,734	4,000	4,000
FICA Taxes	42,550	47,702	52,880	60,100
401 (A) Retirement	69,611	72,624	95,680	109,700
457 Deferred Compensation	9,147	10,097	11,000	13,860
Health/Dental Insurance	105,419	124,812	184,500	197,520
Disability Insurance	4,128	5,327	7,400	9,340
Life Insurance	1,977	2,093	2,390	2,520
Misc Consulting Services	-	15,464	55,000	80,000
General Planning	-	5,846	15,000	15,000
Temporary Assistance	-	-	2,000	2,000
Comprehensive Plan Amendments	-	-	50,000	50,000
Recording Fees	276	-	1,500	1,500
Architect And Engineering	31,615	51,173	35,000	40,000
Re-development Planning Workshops	-	130	5,000	20,000
BCC Inspections Services	848,028	800,143	850,000	850,000
Travel And Per Diem	3,920	235	7,000	9,000
Communication Services	784	621	750	840
Vehicle Leasing	-	-	4,700	6,720
General Printing & Binding	2,988	13,680	5,000	5,000
Other Current Charges-Misc	-	310	40,000	30,000
Credit/Debit Card Fees	-	-	-	20,000
Economic Develop Costs	23,540	79,410	250,000	250,000
Incident Response	-	-	-	-
General Office Supplies	2,100	2,905	4,000	4,500
Maps & Blueprints	-	-	500	500
Fuel-City Vehicles	1,089	854	2,000	2,000
Uniform Purchase	949	1,217	2,000	2,500
Furniture And Equipment	999	425	1,000	1,000
Books/Subscriptions/Publications	265	187	300	300
Memberships/Professional Dues	3,456	3,504	3,500	4,000
External Tuition Assistance	-	-	1,000	1,000
Training And Seminars	2,194	(314)	2,500	4,000
Workers' Compensation	560	480	410	450
Vehicle Maintenance	3,000	2,600	-	600
Information Technology	119,440	139,530	239,750	259,800
Neighborhood Improvements	-	-	25,000	25,000
Home Repairs	50,141	54,021	75,000	75,000
Total Community Development	**$1,895,894**	**$20,73,070**	**$2,746,430**	**$2,941,550**

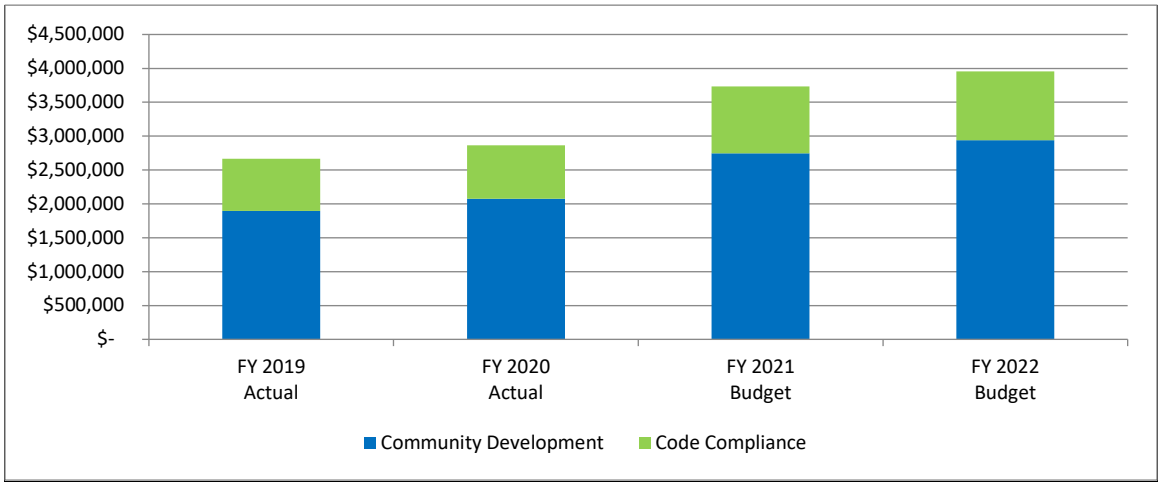
General Fund – Community Development (continued)

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2019 Actual	FY 2021 Budget	FY 2021 Budget
Regular Salaries And Wages	$420,595	$452,409	$492,130	$508,300
Overtime	4,600	4,131	5,000	5,000
FICA Taxes	31,002	33,456	37,770	38,900
401 (A) Retirement	55,570	48,567	68,010	70,800
457 Deferred Compensation	2,439	2,452	3,000	2,520
Health/Dental Insurance	90,772	96,846	146,200	139,970
Disability Insurance	4,152	4,008	5,440	5,510
Life Insurance	1,611	1,600	1,900	1,800
Temporary Assistance	-	-	2,000	2,000
Recording Fees	7,573	5,711	10,000	10,000
Special Master	20,540	12,870	25,000	25,000
Travel And Per Diem	849	-	2,000	2,000
Communication Services	4,869	4,899	5,000	5,000
Vehicle Leasing	-	-	39,600	39,600
R&M-Lot Clearing/Maintenance	-	-	2,000	1,000
R&M-Nuisance Abatement	-	585	25,000	25,000
General Printing & Binding	-	-	2,500	2,500
Other Current Charges-Misc	138	-	1,000	1,000
General Office Supplies	2,318	2,008	5,000	5,000
Fuel-City Vehicles	8,054	5,752	7,000	7,000
Operating Equipment	4,451	-	1,000	1,000
Uniform Purchase	2,531	2,711	4,000	4,500
Misc Operating Supplies	-	-	1,000	1,000
Memberships/Professional Dues	560	697	1,000	1,000
Training And Seminars	(331)	796	3,000	3,000
Workers' Compensation	3,730	2,830	3,080	2,860
Vehicle Maintenance	20,800	18,300	-	4,500
Information Technology	85,310	89,700	87,340	99,870
Total Code Enforcement	**$772,132**	**$790,328**	**$985,970**	**$1,015,630**
Total Community Development	**$2,668,026**	**$2,863,398**	**$3,732,400**	**$3,957,180**

% Change from FY 2021	**6.0%**

Community Development Department – 4-Year Cost Comparison



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.

Background

In October 2001, the City eliminated its Police Department and entered into a contract with the Broward County Sheriff's Office for the provision of police services. All of the City's police officers were hired into BSO with equitable rank, salary and benefits. These contracted services initially provided the City with a financial savings and at the same time provided the citizens with a higher level and quality of police services. The City's current contract with BSO calls for annual adjustments to the consideration subject to a 5% maximum increase.

The City will enter into a five-year contract with BSO that will run from October 1, 2021 through September 30, 2026. Below is a summary of the highlights of the agreement:

- 1st year contractual consideration – $11,335,160 + the cost of three additional officers (est. $450,000)
- 1st year total positions is 68
- As part of the annual negotiations process, the following items will be discussed on an annual basis:
    - BSO's budgeted costs for items other than health insurance premiums, workers' compensation premiums and pension contributions.
    - BSO's budgeted costs for health insurance premiums.
    - BSO's budgeted costs for workers' compensation premiums and pension contributions.
    - Vacancy credit factor.

Organization

The Police Chief is responsible for the District's overall operation and performance and communicates regularly with the City Manager, department heads and Commissioners on all police matters.

The Executive Officer is responsible for overseeing the supervision of the District Criminal Investigations Unit, Neighborhood Response Team and the Patrol Division and serves as the Acting Chief in his absence.

The Patrol Lieutenant is responsible for overseeing the Patrol Sergeants assigned to their command, performing administrative responsibilities, and any other task assigned by the Chief or his designee.

Core Services

Traffic Safety

- All sworn deputies provide safe streets through aggressive traffic enforcement and by utilizing deterrents and driver education.
- Monitor the time and location of traffic crashes in order to target specific areas for enforcement and educational programs.
- Address neighborhood traffic improvements in a coordinated effort with residents and the Public Works Department.
- Participate in various motorist educational and enforcement campaigns.

Patrol Division

- Consists of 2 shifts: Night Shift consists of 2 Sergeants and 18 Deputy Sheriff's. Day Shift consists of 2 Sergeants and 17 Deputy Sheriff's.
- The minimum Road Patrol Staffing level is 12 personnel in a 24-hour period with each Deputy working a 12 hour shift.
- The Administrative Sergeant supervises 4 community service aides, 3 school resource deputies, maintains district assets and supervises the field training program.

Criminal Investigations Unit

- Consists of one Sergeant and four detectives who investigate property-related crimes.

Community Strategies Team (CST)

- Consists of one sergeant, two street crimes detectives, two neighborhood resource deputies, two traffic enforcement deputies and two motorcycle deputies.

Community Service Aides

- Staff the District's front desk.
- Answer calls, greet citizens and input and retrieve data to/from computer system.
- Write reports for non-emergency service calls.
- Specially trained CSA's are now processing crime scenes and conducting accident investigations

Community Programs

Citizen on Patrol (C.O.P.'s)

- Citizens and deputies working together to prevent crime within the community.
- Citizen volunteers are provided uniforms, patrol units, and other needed equipment to patrol their community.

Explorer Program

- Designed for individuals between the ages of 14 and 18 who are interested in law enforcement and emergency services.
- Assist deputies with fostering a community policing philosophy.
- Interested teens are currently encouraged to join the Tamarac program or the unit located at BSO headquarters in Fort Lauderdale.

Security Surveys/Home and Business

- Free residential and business security surveys designed to reduce potential break-ins.
- Provides important tips on door locks, alarm systems, lighting, landscaping, etc. that may help prevent one from becoming a victim.

Trespass Program

- The posting of "No Trespassing" signs on buildings (with owner's consent) in order to protect the property.
- Provides deputies the authority to request an individual to either vacate the premises or possibly face arrest.
- Currently there are over 100 business and residential properties involved in this program.

Crime Prevention Meetings

- Open-dialogue meetings, between deputies and the community to discuss any and all police issues in order to better combat crime.

Neighborhood Association Meetings

Upon request, BSO North Lauderdale District staff is happy to attend homeowners' association meetings to provide residents with the opportunity to voice concerns and ask questions about issues within the community.

ACCOMPLISHMENTS (FY 2021)

- Many traditional initiatives and community outreach programs pivoted during FY2020 to respond to the unprecedented demands of the COVID-19 pandemic.
- Assisted in over 14 large-scale food distribution events
- Maintained one of the highest crime clearance rates in Broward County for property crimes.
- Responded to Community requests for enhanced traffic enforcement throughout the City. Ongoing efforts include analyzing traffic patterns, assigning resources and deploying dedicated traffic enforcement resources.

UPCOMING INITIATIVES

The North Lauderdale District will continue to enhance public trust in the community by providing high quality law enforcement services. Consistent with CDC and State COVID-19 protocols, they will provide increased public accessibility to the District by attending homeowner's association meetings, community/city events. North Lauderdale District command staff will provide city officials and residents with quarterly and annual crime reports. They will partner with the City of North Lauderdale and the Boys and Girls Club to provide educational information through in-person meetings, flyers and social media posts on topics such as Anti-Bullying and Crime Prevention.

The North Lauderdale District will provide a safer environment for vehicular and pedestrian traffic. They will provide traffic enforcement at selected locations in the City based upon an analysis of traffic crashes. The North Lauderdale District will conduct traffic safety initiatives, educating motorists to improve traffic safety and will utilize traffic related technology to enhance traffic safety. The North Lauderdale District will, if approved, use Law Enforcement Trust Funds to purchase additional Traffic Enforcement education, detection and enforcement tools. These tools include mobile electronic traffic education signboards, mobile traffic detection and analysis computers, laser speed detection devices and a dedicated traffic enforcement / aggressive driving enforcement vehicle.

Continued implementation of effective and efficient crime fighting initiatives to maintain a benchmark status as it relates to crime rates and case clearances will be the focus. The North Lauderdale District will acquire additional technical equipment and maximize the use of current resources to enhance crime-fighting capabilities.

They will analyze data and effectively deploy personnel to address crime concerns within the City of North Lauderdale. They will utilize Community Service Investigative Aides for crime scene processing, traffic crash investigations, and non-emergency calls for service, to increase the time of availability of Patrol Deputies. Citizen Observer Patrol (COP) volunteers will be deployed to assist in crime prevention activities when the COVID-19 threat has dissipated. District staff will conduct surveys at residential and business locations within North Lauderdale to monitor the public's expectations of the District.

The City contracts with Waterfield Florida Staffing LLC, DBA Action Labor for school crossing guard services which are included in this departmental budget.

Strategic Priorities and Performance Measures

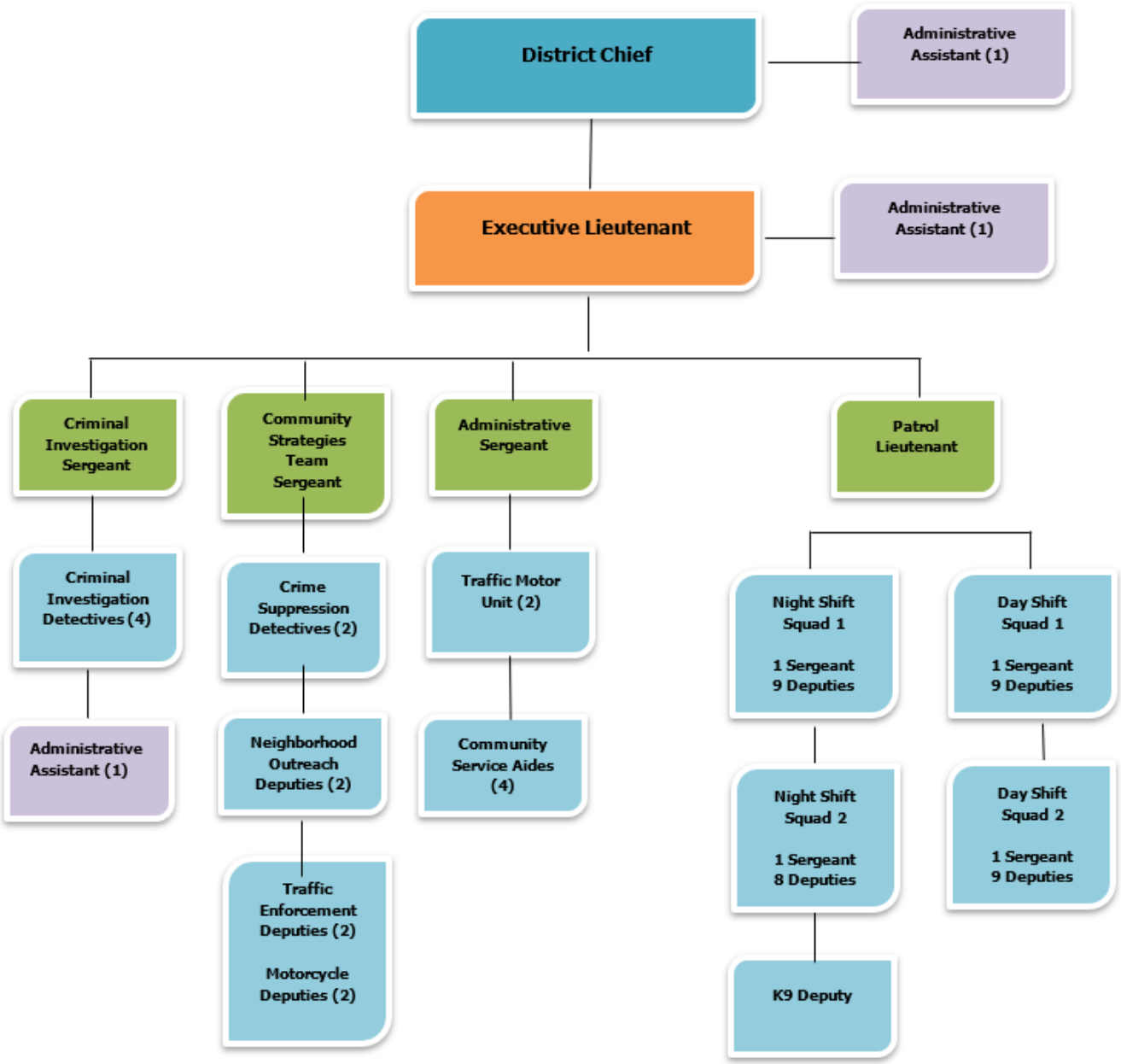
Citywide Goal: Enhance safety through the provision of Police Services

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 Measures	CY 2018 Actual	CY 2019 Actual	CY 2020 Actual	CY 2021 Goal	CY 2022 Goal
Number of crimes reported	1,016	1,047	828	1,100	1,100
Percent Increase/(Decrease) in crimes reported over the prior year	-15.00%	3.05%	-19.96%	-3.8%	10%
Calls for service	29,495	27,589	24,789	26,000	26,000
Percent Increase/(Decrease) in calls for service over the prior year	3%	-6.46%	-10.15%	-3.1%	4%

Police Department Organizational Chart

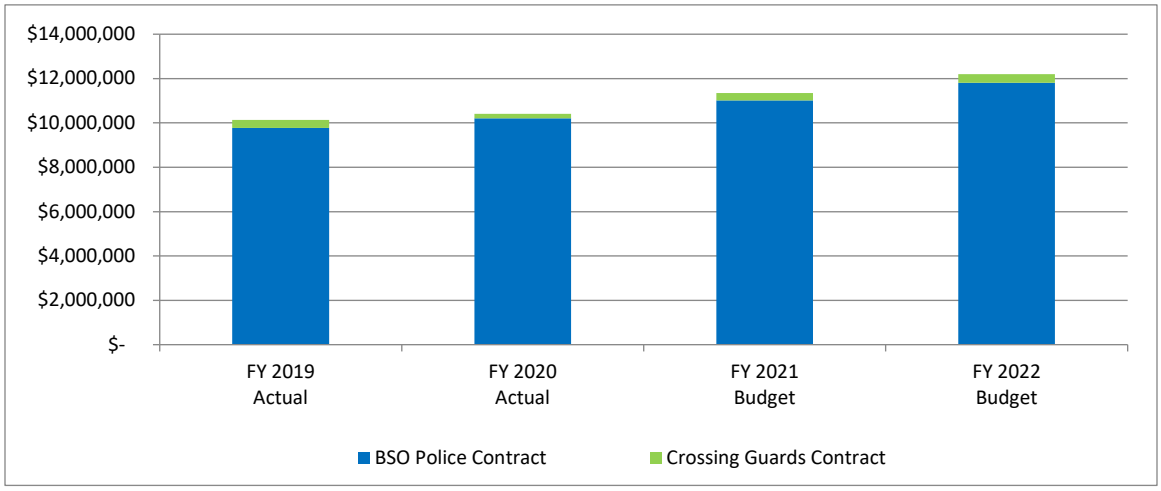


Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Police (Contractual) (2101)				
BSO Contract	$9,778,899	$10,207,046	$11,013,170	$11,805,160
Crossing Guard Contract	352,809	197,404	335,000	388,600
Total Police Contractual	**$10,131,708**	**$10,404,450**	**$11,348,170**	**$12,193,760**

% Change from FY 2021	**7.5%**

Police Department – 4-Year Cost Comparison



Mission

This Division accounts for expenditures that cannot be directly associated with any other particular department/division. Some of the items accounted for within this Division include bank service fees, communication costs, and General Fund insurance allocation charges.

The non-departmental budget also includes some significant transfers worthy of explanation:

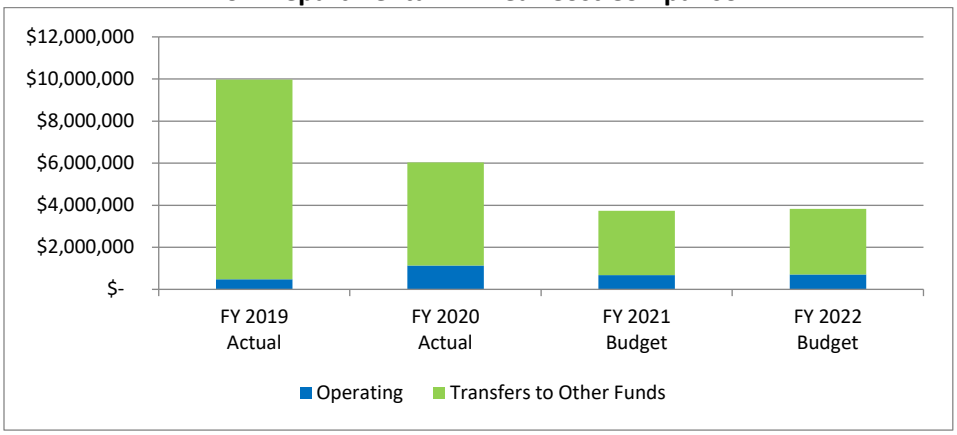
- The transfer to the Capital Projects Fund of $175,000 for the FY 2022 capital projects.
- The transfer to the Fire/Rescue Fund of $2,401,830 for the EMS subsidy.
- The transfer to the Fire/Rescue Fund of $432,700 associated with the exempt properties.
- The transfer to the Water Control District Fund of $111,360 associated with the exempt properties.

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Non-Departmental				
Contingency-Non Dept	$-	$-	$-	$156,710
Misc. Professional Services	16,000	280,400	150,000	-
Bank Service Fees	46,253	37,710	50,000	50,000
County Business Licenses Comm Fees	2,990	3,069	4,000	4,000
Comm Svc Tax Admin Fees	5,385	5,137	6,500	5,500
Communication Services	11,941	12,983	12,500	13,750
Postage/Freight	40,407	32,336	43,480	40,000
Electricity	48,760	46,307	55,000	55,000
Water/Sewer/Garbage	28,181	26,836	35,000	33,000
Copy Machine Leases	13,144	10,767	25,000	16,000
Postage Machine Leases	2,383	2,403	2,500	2,500
Newsletter *	-	-	-	25,000
Other Current Charges-Misc	1,596	412,189	7,000	5,000
Credit/Debit Card Fees	8,565	6,005	15,000	-
General Office Supplies	2,022	450	-	5,000
Insurance-Property & Gen. Liability	251,100	263,200	268,300	290,500
Transfer to WCD-Exempt Properties	112,510	110,210	111,650	111,360
Transfer to Capital Project Fund	6,491,930	2,062,000	600,000	175,000
Transfer to Fire/Rescue Fund	1,922,400	2,081,210	2,061,120	2,401,830
Transfer to Fire/Rescue Exempt Properties	268,510	285,040	289,760	432,700
Transfer to Debt Service Fund	695,200	345,809	-	-
Total Non-Departmental	**$9,969,278**	**$6,024,060**	**$3,736,810**	**$3,822,850**

% Change from FY 2021	**2.3%**

Non-Departmental – 4-Year Cost Comparison



Mission

To provide for streets and sidewalk maintenance and rehabilitation programs.

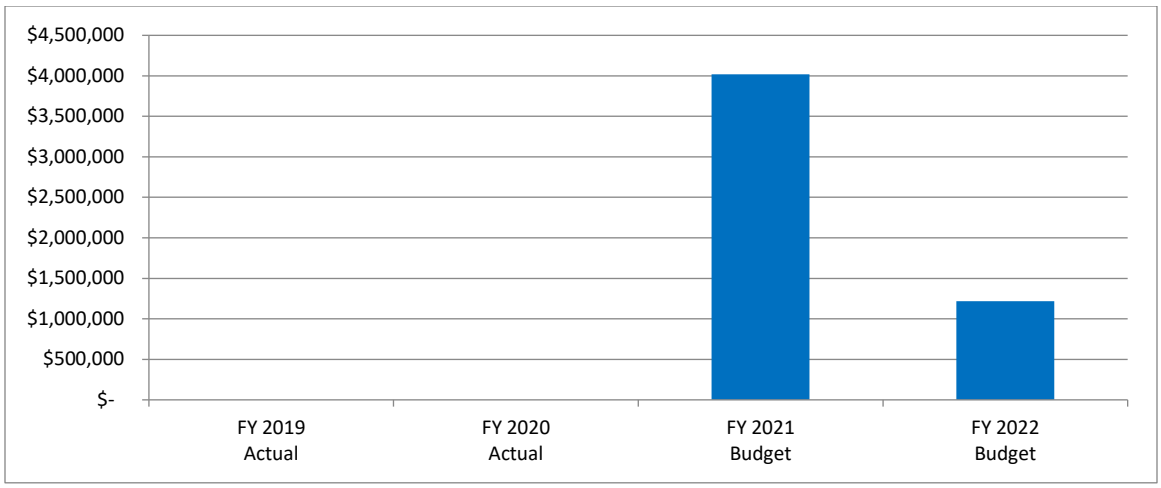
Upcoming Initiatives

- Oversee street maintenance programs
- Administer the Transportation Surtax-funded sidewalk projects

Schedule of Revenue and Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
Street Maintenance Fund (111)						
Revenue:						
Local Option Gas Tax: 6th Cent	$-	$-	$415,030	$449,730		
Local Option Gas Tax: 1-3 Cent	-	-	247,770	273,580		
Local Option Gas Tax: 5th Cent	-	-	40,330	44,530		
Special Fuel Tax: 8th Cent	-	-	401,510	449,500		
Transportation Surtax - County	-	-	2,914,570	-		
Total revenue	**$-**	**$-**	**$4,019,210**	**$1,217,340**	**$1,229,500**	**$1,241,800**
Expenditures:						
Regular Salaries And Wages	$-	$-	$185,800	$188,000		
Overtime	-	-	5,000	5,000		
FICA Taxes	-	-	14,300	14,400		
401 (A) Retirement	-	-	51,600	26,300		
457 Deferred Compensation	-	-	400	2,080		
Health/Dental Insurance	-	-	60,600	72,590		
Disability Insurance	-	-	2,000	2,240		
Life Insurance	-	-	800	680		
Architect and Engineering	-	-	50,000	50,000		
Dump Fees	-	-	1,000	-		
Equipment Rentals	-	-	3,000	3,000		
Vehicle Lease Payments	-	-	5,530	14,400		
R&M-Equipment	-	-	20,000	20,000		
R&M-Roads and Streets	-	-	623,580	674,350		
R&M-Sidewalks	-	-	2,914,570	-		
Guardrails	-	-	10,000	15,000		
Fuel-City Vehicles	-	-	7,000	7,000		
Operating Equipment	-	-	25,000	25,000		
Uniform Purchase	-	-	2,000	2,000		
Safety Supplies	-	-	10,000	10,000		
Training And Seminars	-	-	1,000	1,000		
Workers' Compensation	-	-	8,560	5,830		
Vehicle Maintenance	-	-	-	15,500		
Information Technology	-	-	17,470	27,970		
Capital Machinery/Equipment	-	-	-	35,000		
Total expenditures	**$-**	**$-**	**$4,019,210**	**$1,217,340**	**$1,217,340**	**$1,241800**
			% Change from FY 2021	**-69.7%**		
	$-	$-	$-	$-	$-	$-
Change in Fund Balance	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**
Fund balance:						
Beginning balance	$-	$-	$-	$-	$-	$-
Ending balance	**$-**	**$-**	**$-**	$-	$-	$-

Street Maintenance 4-Year Cost Comparison



Mission

To provide superior Fire and Rescue Service to all residents and visitors of North Lauderdale, Florida. To alleviate pain and suffering wherever possible. To provide the best work environment, training and equipment to our firefighters and emergency medical responders to perform their job safely and efficiently. To maintain pride, strive for integrity, and remain commitment to serve.

Core Services

- Meet average response time of six minutes or less 90% of the time.
- Complete 100% of scheduled annual fire inspections
- Training:
  a. Continue to meet all training requirements for fire and EMS employees.
  b. Work with neighboring cities with automatic/mutual aid.
  c. Work with neighboring cities for purchasing power via COOP program.

Accomplishments (FY 2021)

- ✓ Covid-19 Response
- ✓ Continue to take part in 911 communication upgrades (3-year project, closest unit response)
- ✓ Continued Auto Aid Agreements w/Tamarac, Margate and BSO
- ✓ Continued opportunities with multi-agency training
- ✓ Re-established ISO of 2
- ✓ In-service new Rescue 44 (Re-Chassis)

Upcoming Initiatives

- Continue Covid-19 Response
- Finish grant work for station hurricane doors and hardening
- Continue 911 communication upgrades (3-year project, closest unit response)
- Upgrade Equipment and Apparatus
- Continue to provide quality Fire and EMS training by utilizing professional instructors
- Continue training center project at Pompano Park (5-year project)

Strategic Priorities and Performance Measures

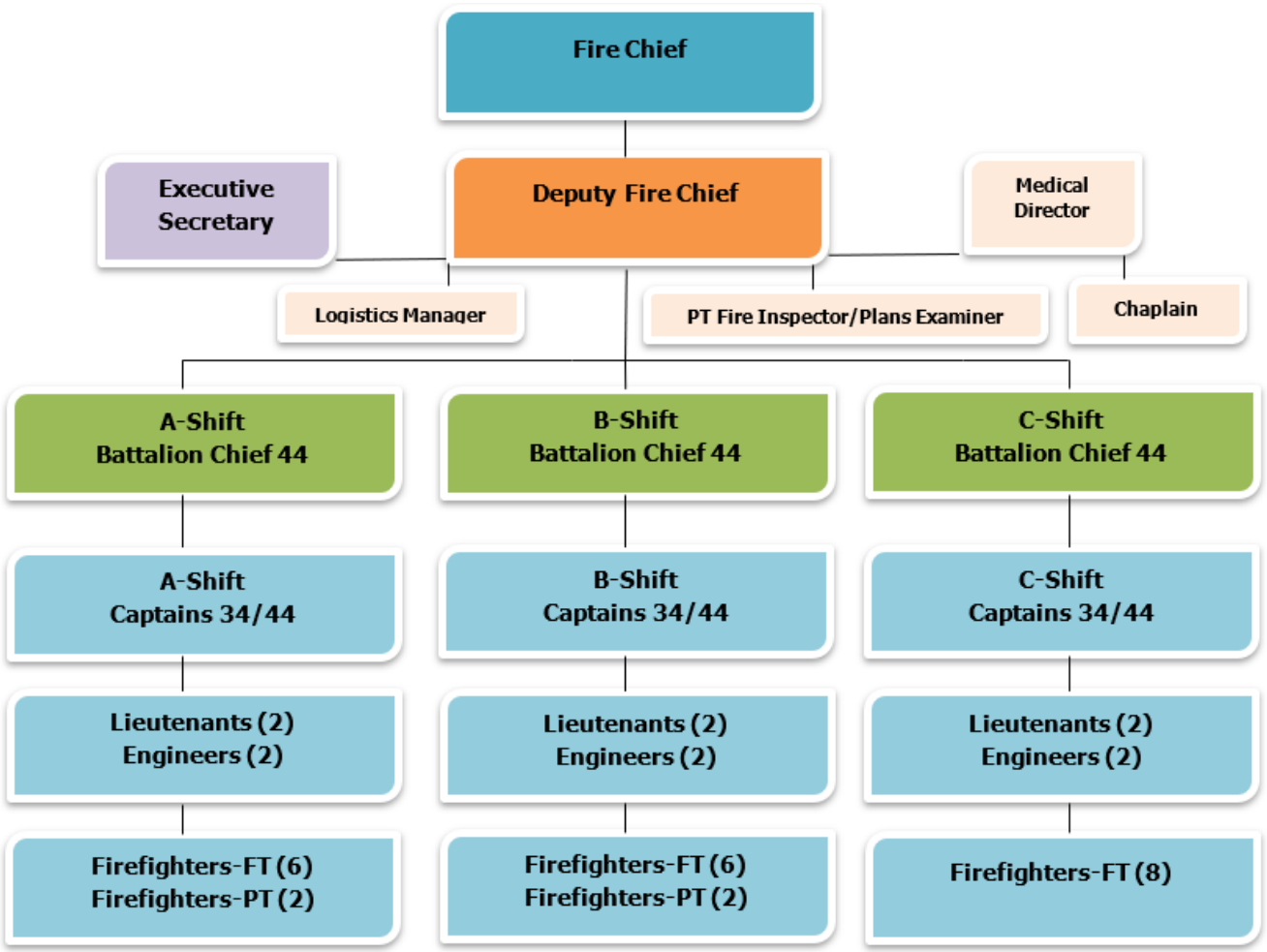
Citywide Goal: Enhance safety through the provision of Fire/Rescue Services

Department Objectives:

- Transport trauma alert patients to an appropriate hospital within ten (1) minutes of rescue unit's arrival at the scene.
- Respond to emergency calls within six (6) minutes or less.
- Complete all required annual fire inspections each calendar year.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent of trauma alert patients transported to an appropriate hospital within 10 minutes of rescue unit's arrival.	97%	96%	96%	95%	95%
Percent of emergency calls responded to within 6 minutes or less.	92%	93%	93%	90%	90%
Percent of fire inspections completed annually.	98%	96%	96%	100%	100%

Fire/Rescue Organizational Chart



Special Revenue Fund – Fire/Rescue (continued)

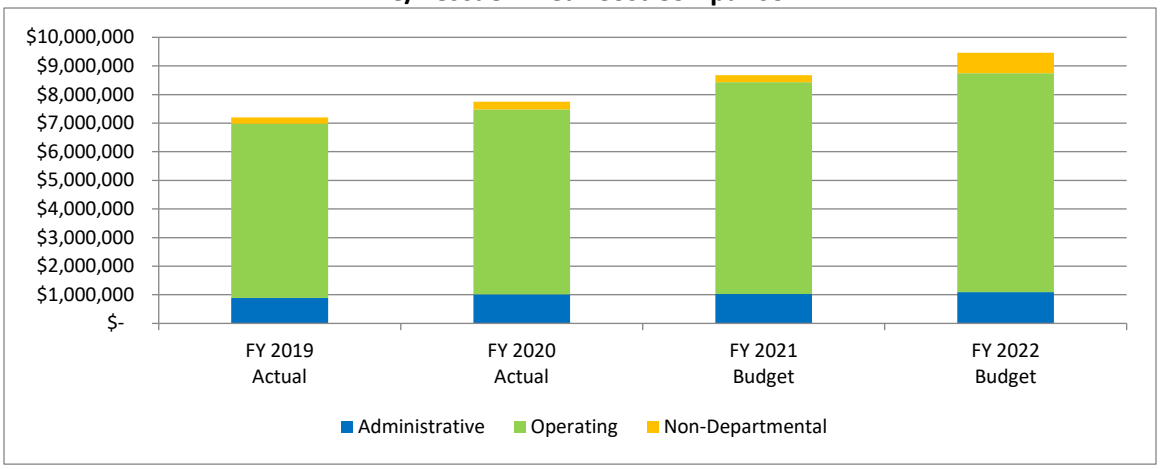
Schedule of Revenue and Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
Fire/Rescue Fund (115)						
Revenue:						
Special Assessments	$4,390,643	$4,657,970	$4,723,000	$5,424,900		
Shared Revenue-Firefighter Supplemental Comp	18,257	18,596	17,000	17,700		
Interest Earnings	29,089	27,116	14,300	7,290		
Miscellaneous Revenue-Other	-	263,286	-	-		
State Grant	-	-	125,000	300,000		
Federal Grant	-	-	54,000	-		
Transfer In-General Fund for EMS Subsidy	1,922,400	2,081,210	2,061,120	2,401,830		
Transfer In-General Fund for Exempt Properties	268,510	285,040	289,760	432,700		
Use of Fund Balance or Net Position	-	-	541,000	-		
Fees-Other Permits	17,031	12,610	13,000	13,000		
Charges for Services-F/R Inspection Fees	19,755	17,005	20,500	20,500		
Charges for Services-EMS	807,627	775,524	818,850	839,780		
Total revenue	**$7,473,311**	**$8,138,356**	**$8,677,530**	**$9,457,700**	**$9,565,250**	**$9,881,650**
Expenditures:						
Administrative Division	$890,625	$962,135	$1,021,990	$1,093,960		
Operating Division (Station 34 & 44)	6,091,480	6,300,372	7,408,290	7,654,260		
Non-Departmental	218,330	498,868	247,250	709,480		
Total expenditures	**$7,200,435**	**$7,761,375**	**$8,677,530**	**$9,457,700**	**$9,565,250**	**$9,881,650**
			% Change from FY 2021	**9.0%**		
Change in Fund Balance	**$272,877**	**$376,981**	**$(541,000)**	**$-**	**$-**	**$-**
Fund balance:						
Beginning balance	$1,378,961	$1,651,838	$2,028,819	$1,487,819	$1,487,819	$1,487,819
Ending balance	**$1,651,838**	**$2,028,819**	**$1,487,819**	**$1,487,819**	**$1,487,819**	**$1,487,819**

Fire/Rescue Assessment

Property Use Category	FY 2022
Residential/Mixed	$3,210,105
Combined use	1,681,052
Commercial	705,375
Industrial/Warehouse	98,932
Institutional	14,956
Subtotal	$5,710,420
Budget at 95%	95%
Assessments Revenue (net)	$5,424,899
Transfer from General Fund-Exempt Properties (net)	$432,699

Fire/Rescue 4-Year Cost Comparison



Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Administrative Division (2001)				
Regular Salaries And Wages	$173,580	$165,769	$189,040	$193,970
FICA Taxes	12,714	12,116	14,500	14,840
401 (A) Retirement	5,910	6,222	6,420	6,620
Florida Retirement System (FRS)	32,341	30,424	36,550	37,760
457 Deferred Compensation	1,250	1,250	1,250	1,260
Health/Dental Insurance	18,898	20,801	27,200	31,150
Disability Insurance	1,307	1,254	2,270	2,330
Life Insurance	523	494	540	540
Legal Srvs-Other Funds	2,520	968	15,000	15,000
Medical Director-EMS	25,000	25,000	25,000	25,000
Internal Admin Costs	486,700	545,000	547,300	604,600
External Admin Costs	5,491	5,493	6,000	6,200
EMS Billing/Collections	48,614	50,538	60,000	61,800
Pest Control	-	902	-	-
Travel And Per Diem	2,497	613	2,000	2,000
Communication Services	44,796	68,344	50,000	51,500
General Printing & Binding	1,080	618	2,400	2,500
Other Current Charges-Misc	625	1,620	2,000	2,000
Medical Exams	19,685	19,198	25,000	25,500
General Office Supplies	3,584	2,952	6,000	6,000
Training And Seminars	-	-	1,000	1,000
Workers' Compensation	3,510	2,560	2,520	2,390
Total Admin Division	**$890,625**	**$962,135**	**$1,021,990**	**$1,093,960**

Schedule of Detail Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Operating Division (2025)				
Regular Salaries And Wages	$2,781,128	$2,960,126	$3,155,400	$3,512,080
Sick and Vacation Payouts	-	-	-	40,000
Reserve Firefighters	91,274	88,980	100,000	103,000
Overtime	188,311	273,662	275,000	308,000
Holiday Pay-Fire/Rescue	140,078	155,417	170,000	190,400
State Incentive Pay	35,160	37,560	37,560	37,560
F/R Incentive Pay	42,114	48,422	54,500	62,500
FICA Taxes	234,587	259,856	290,200	322,350
Florida Retirement System (FRS)	769,581	866,627	939,300	1,023,320
457 Deferred Compensation	750	769	750	750
Health/Dental Insurance	568,509	629,489	787,600	838,080
Other Health Insurance	-	3,988	4,500	4,500
Disability Insurance	25,021	27,577	38,250	41,110
Life Insurance	9,506	9,535	9,780	10,800
Other Benefits	100,000	-	-	-
F/R Consulting Services	-	-	30,000	-
Life Pack Inspections	12,360	-	-	-
Medical Waste Disposal	12,965	10,469	12,000	12,400
Equipment Inspections	7,955	-	-	-
Travel And Per Diem	4,729	1,732	3,500	3,600
Electricity	43,412	42,062	50,000	51,000
Water/Sewer/Garbage	19,211	25,375	20,000	20,400
R&M-Structures & Buildings	225,514	89,334	160,000	160,000
R&M-Equipment	36,240	71,160	98,000	100,000
R&M-Telestaff Maintenance	2,823	2,928	4,000	4,100
R&M-Grounds	11,440	8,506	40,000	41,200
R&M-O/S Vehicle Repairs	90,292	104,802	85,000	87,600
Fire Prevention	786	2,000	2,000	2,000
Other Current Charges-Misc	303	4,725	1,000	1,000
Credit/Debit Card Fees	1,075	1,175	1,000	1,000
Pre-Employment Screening	-	-	1,000	1,000
Incident Response	-	-	-	-
Fuel-City Vehicles	42,380	36,819	50,000	51,500
Chemicals	7,247	11,109	12,000	12,400
Cleaning Chemicals & Supplies	5,658	4,654	5,000	5,100
Uniform Purchase	23,689	17,771	15,000	15,500
Safety Equipment	30,389	48,608	55,000	186,700
Medical Supplies	74,437	54,440	65,000	66,300
Misc Operating Supplies	17,245	23,315	10,000	10,200
Books/Subscriptions/Publications	312	-	2,000	2,000
Memberships/Professional Dues	2,449	4,640	3,500	3,600
External Tuition Assistance	2,279	4,042	10,500	10,900
Training And Seminars	17,751	10,583	30,000	30,900
Workers' Compensation	83,410	58,580	59,950	52,410
Cap Outlay-Machinery/Equip	259,022	195,555	155,000	142,000
Cap Outlay-Buildings	70,088	10,590	565,000	85,000
Hurricane Irma	-	93,387	-	-
Total Station 34 and 44	**$6,091,480**	**$6,300,372**	**$7,408,290**	**$7,654,260**
Non-Departmental (9999)				
Contingency	$-	$-	$10,000	$300,000
Vehicle Replacement	-	237,098	-	100,000
Insurance	47,700	42,500	45,100	59,800
Information Technology	170,630	219,270	192,150	249,680
Total Non-Departmental	**$218,330**	**$498,868**	**$247,250**	**$709,480**
Total Fire/Rescue	**$7,200,435**	**$7,761,375**	**$8,677,530**	**$9,457,700**

Mission

To account for the special assessment revenue and expenditures, related to maintenance of the properties that border the City's canals utilized to maintain the City's canal system in an ecologically safe manner and to provide the following services:

- Mowing of canal banks
- Tree trimming
- Removal of debris from the canals and their right-of-ways
- Chemical treatment of canals and lakes

The allocation of this fund's resources is for the express purpose of the construction and maintenance of roads and canals that provide and control surface water flow within the District's boundaries.

Strategic Priorities and Performance Measures

Citywide Goal: Contribute to Neighborhood Improvement, Community Image and Quality of Life
Department Objectives:
• Treat 122.4 acres and 146,665 feet of canal banks during each calendar month.
• Remove 15 cubic yards of debris from canals weekly.

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Percent of acres and canal banks treated monthly.	99%	99%	99%	100%	100%
Percent of cubic yards of debris removed from canals weekly.	98%	98%	98%	98%	98%

Special Revenue Fund – North Lauderdale Water Control District (continued)

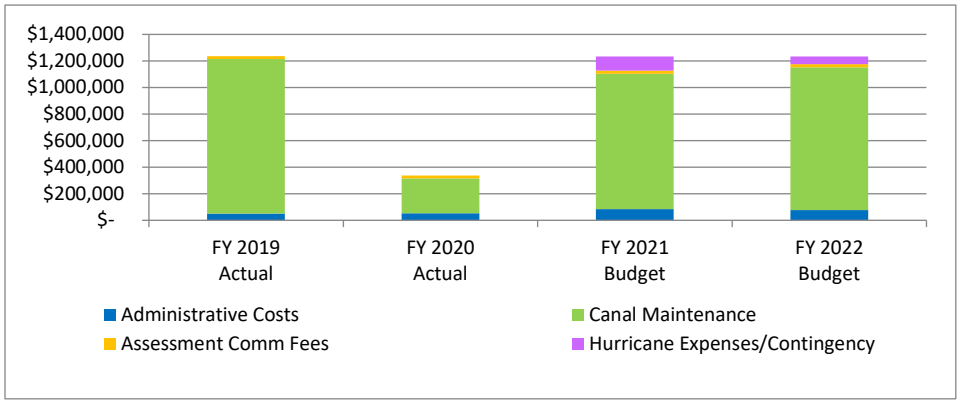
Schedule of Revenue and Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
North Lauderdale Water Control District Fund (131)						
Maintenance Assessment (per unit):	**$100.00**	**$100.00**	**$100.00**	**$100.00**	**$100.00**	**$100.00**
Revenue:						
Special Assessments	$1,120,953	$1,126,240	$1,116,200	$1,116,200		
Special Assessments-WCD Brookside	5,760	5,760	5,760	5,760		
Interest Earnings	3,291	2,119	800	410		
Transfer In-General Fund for Exempt Properties	112,510	110,210	111,650	111,360		
Total revenue	**$1,242,515**	**$1,244,329**	**$1,234,410**	**$1,233,730**	**$1,233,800**	**$1,234,200**
Expenditures:						
Canal Maintenance						
Administrative Costs	$50,200	$52,600	$84,200	$77,700		
Canal Maintenance	1,163,900	262,902	1,020,240	1,074,880		
Assessment Comm Fees	22,419	22,525	23,000	23,000		
Contingency	-	-	106,970	58,150		
Hurricane Grant Match	-	-	-	-		
Total expenditures	**$1,236,519**	**$338,027**	**$1,234,410**	**$1,233,730**	**$1,233,800**	**$1,234,200**
			% Change from FY 2021	**-0.1%**		
Change in Fund Balance	**$5,996**	**$906,302**	**$-**	**$-**	**$-**	**$-**
Fund balance:						
Beginning balance	$976,301	$982,297	$1,888,599	$1,888,599	$1,888,599	$1,888,599
Ending balance	**$982,297**	**$1,888,599**	**$1,888,599**	**$1,888,599**	**$1,888,599**	**$1,888,599**

North Lauderdale Water Control District Assessment

Description	Amount
Assessable number of units	11,627
Assessment rate	$100.00
Gross assessments	$,1,162,700
Less 4% discount	(4%)
Assessment Revenue (net)	$1,116,200
Exempt properties assessable number of units	1,163
Assessment rate	$100.00
Gross exempt assessments	$116,300
Less 4% discount	(4%)
Transfer from General Fund-Exempt Properties (net)	$111,650

North Lauderdale Water Control District – 4-Year Cost Comparison



Mission

To centralize the revenue and expenditures related to the City's non-proprietary debt obligations. This recording process ensures that all debt service payments are made timely and accurately, as well as provides the internal controls and tracking function needed for proper debt management. The City has no legal debt limit.

Accomplishments (FY2021)

- ✓ All required debt service payments were made on a timely basis.
- ✓ Final debt payment made in October 2019.

Schedule of Revenue and Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
Debt Service Fund (201)						
Revenue:						
Ad Valorem Taxes Delinquent	$-	$-	$-	$-		
Interest Earnings	1,036	-	-	-		
Transfer In-General Fund for Debt Service	695,200	345,809	-	-		
Use of Fund Balance or Net Position	-	-	-	-		
Total revenue	**$ 696,236**	**$ 345,809**	**$-**	**$-**	**$-**	**$-**
Expenditures:						
Principal-2003A Cir Bonds	$674,432	$349,276	$-	$-		
Interest-2003A Cir Bonds	40,711	8,295	-	-		
Bond Costs	-	1,650	-	-		
Total expenditures	**$715,143**	**$359,222**	**$-**	**$-**	**$-**	**$-**
			% Change from FY 2021	**0%**		
Change in Fund Balance	**$(18,907)**	**$(13,413)**	**$ -**	**$ -**	**$ -**	**$ -**
Fund balance:						
Beginning balance	$32,320	$13,416	$-	$-	$-	$-
Ending balance	**$13,413**	**$-**	**$-**	**$-**	**$-**	**$-**

Summary of Remaining Debt

The City of North Lauderdale currently has no outstanding bonds.

All forms of bonded indebtedness must be approved by a super majority vote of the City Commission. General obligation bonds shall also require the majority vote approval of the electors.

Note*: The City has no legal debt limit.*

Mission

To account for the revenue and expenditures associated with the purchase of capital equipment and/or construction of City infrastructure. The Capital Projects Fund is associated with the Capital Improvement Program Budget that provides a listing of all City-funded capital expenditures.

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 for something as minor as the purchase of a piece of equipment (e.g., lawn mower) to the complete rebuild/new installation of a piece of infrastructure (e.g., sewer lift station). In addition to the acquisition cost, the Administration must consider the asset's future operating costs (e.g., additional staffing, annual maintenance, etc.).

The Administration utilizes a comprehensive five-Year Capital Improvement Plan 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 Plan 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. Small dollar items, such as lawn mowers or vehicles are purchased with cash since the cost is immaterial to the overall budget and whose useful life is relatively short.

Large capital expenditures, such as a 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.

Capital Projects Fund (continued)

Schedule of Revenue and Expenditures

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Proposed	FY 2024 Proposed
Capital Projects Fund (311)						
Revenue:						
Transfer In-General Fund for Capital Projects	$6,491,930	$2,062,000	$600,000	$175,000		
Interest Earnings	162,006	158,996	75,000	47,700		
Transportation Surtax - County	-	-	2,718,410	-		
Miscellaneous Revenue	86,676	249,596	-	121,870		
Use of Fund Balance	-	-	-	320,680		
Total revenue	$6,740,612	$2,470,592	$3,393,410	$665,250		
Expenditures:						
Parks & Recreation	$399,961	$252,662	$675,000	$450,000		
Community Development	-	-	-	-		
Public Works	613,794	623,704	720,220	215,250		
Reserve for Future Capital Projects	-	-	1,998,190	-		
Total expenditures	$1,013,755	$876,366	$3,393,410	$665,250		
			% Change from FY 2021	**-80.4%**		
Change in Fund Balance	**$5,726,856**	**$1,594,225**	**$-**	**$-**		
Fund Balance (Assigned):						
Beginning balance	$4,518,930	$10,245,787	$11,840,012	$11,840,012		
Ending balance	**$10,245,787**	**$11,840,012**	**$11,840,012**	**$11,519,332**		

Description

The Capital Improvement Program (CIP) is a five-year plan of the proposed City-wide capital improvement projects. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 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 2022 – FY 2026 follows on the next three pages. In addition, the estimated operating impact of the FY 2022 capital improvement projects is shown in a separate schedule.

Capital Improvement Plan (5-Year CIP) (continued)

Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Capital Projects Fund (311)					
Revenue:					
Revenue - Transfers In	$175,000	$684,720	$245,000	$2,585,000	$245,000
Interest Earnings	47,700	75,000	75,000	75,000	75,000
Transportation Surtax - County	-	5,281,600	-	-	-
Broward MPO - CSLIP Grant	-	1,835,280	-	-	-
Grant Revenue	121,870				
Carryforward	320,680	700,000	-	-	-
Total revenue	**$666,250**	**$8,576,600**	**$320,000**	**$2,660,000**	**$320,000**
Project Description					
Parks and Recreation					
Veterans Memorial Parking & Walking Path	$150,000	$-	$-	$-	$-
Highland Park Restroom - ADA	100,000	-	-	-	-
Grant Match for Park Project	200,000	-	75,000	-	-
FRDAP Grant - SLMS Courts	-	200,000	-	-	-
Bus Replacement	-	120,000	-	-	120,000
Re-Build Tot Park Courts	-	-	75,000	-	-
Park Restroom Replacements (ADA)	-	85,000	-	85,000	200,000
Fusco Park - New Parking Lot	-	75,000	-	-	-
Teen Center - Outdoor Awnings-Front Door	-	-	50,000	-	
Re-Build Pompano Park Courts	-	-	-	75,000	-
Sports Complex Restroom Renovations	-	-	120,000	-	-
Parking Garage - Sports Complex	-	-	-	2,500,000	-
Parks and Recreation - Total	**$450,000**	**$480,000**	**$320,000**	**$2,660,000**	**$320,000**
Public Works					
SW 81st Avenue CSLIP Project	$ -	$2,815,000	$-	$-	$-
81st Avenue Roadway Project - Surtax	-	2,641,600	-	-	-
Blvd. of Champions Roadway Project - Surtax	-	2,640,000	-	-	-
City Hall Generator	215,250	-	-	-	-
Public Works - Total	**$215,250**	**$8,096,600**	**$-**	**$-**	**$-**
Total Capital Projects Fund (311)	**$66,250**	**$8,576,600**	**$320,000**	**$2,660,000**	**$320,000**

Capital Improvement Plan (5-Year CIP) (continued)

Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Fire Rescue Fund (115)					
Fire Hose	$-	$-	$50,000	$-	$-
Sprinkler System at Station 44	85,000	-	-	-	-
SCBAS	-	-	-	50,000	-
Fire Training Facility	85,000	-	-	200,000	-
Radios	-	-	100,000	-	-
Life Packs	32,000	32,000	32,000	-	-
Stretcher	-	-	15,000	-	-
Thermal Imaging Cameras	25,000	-	-	-	-
Battalion Truck	100,000	-	-	-	-
Fire Engine	-	-	-	-	650,000
Rescue vehicle (Station 34)	-	365,000	-	-	-
Total Fire Rescue Fund (115)	**$327,000**	**$397,000**	**$197,000**	**$250,000**	**$650,000**
Utilities Fund (401)					
Sludge Pond	$200,000		-	-	-
VFDs (6 ea) or High Service Pumps	60,000	60,000	-	-	-
Valve Exerciser	80,000	-	-	-	-
Sewer Lining	1,000,000	800,000	800,000	-	-
Total Utilities Fund (401)	$1,340,000	$860,000	$800,000	$-	$-
Stormwater Fund (411)					
Canal Pump Station	$500,000	$5,500,000	$-	$-	$-
Total Stormwater Fund (411)	$500,000	$5,500,000	$-	$-	$-
Information Technology Fund (530)					
Network infrastructure refresh	$250,000	$-	$6,000,000	$-	$-
Citywide Broadband & WiFi	250,000	-	-	-	-
Time & Attendance System	68,000	-	-	-	-
Asset Management System	40,000	-	-	-	-
Public Records Request Management System	20,000	-	-	-	-
Software Defined Network	-	250,000	-	-	-
Virtual Desktop	-	120,000	-	-	-
Wireless Access Point	-	50,000	-	-	-
Security Camera infrastructure	-	20,000	-	-	-
Enterprise Security and surveillance system	-	20,000	-	-	-
APC Replacement	-	-	270,000	-	-
Disaster Recovery Hardware and Security System	-	-	30,000	-	-
Storage Upgrade	-	-	-	175,000	-
Large disc array storage	-	-	-	-	275,000
Infrastructure Server Replacement	-	-	-	-	20,000
Total Information Technology Fund (530)	$628,000	$460,000	$6,300,000	$175,000	$295,000

ESTIMATED OPERATING IMPACT
CAPITAL IMPROVEMENT PROGRAM (5 YRS.)

Project Description	Fiscal Year 2021 Costs	New (N) Replace (R) Improve(I)	Est Useful Life (years)	Annual Operating Budget Impact Incremental cost (Savings)			
				First Year			Subsequent Years
				Personnel	Operating	Total	Annual *
Capital Projects Fund (311)							
Parks and Recreation							
Veterans Memorial Parking & Walking Path	$150,000	(N)	10	$ -	$ 1,500	$ 1,500	$ 2,500
Highland Park Restroom - ADA	100,000	(N)	20	-	500	500	500
Total Parks and Recreation	**$250,000**			**$ -**	**$ 2,000**	**$ 2,000**	**$ 3,000**
Public Works Dept							
City Hall Generator	$215,250	(I)	30	$ -	$-	$-	$-
Total Public Works	**$215,250**			**$ -**	**$-**	**$-**	**$-**
Total Capital Projects Fund	**$1,395,220**			**$ -**	**$ 7,600**	**$ 7,600**	**$ 7,600**
Fire Rescue Fund 115							
Fire Training Facility	$85,000	(N)	30	$ -	$ 5,000	$ 5,000	$ 5,000
Sprinkler System at Station 44	85,000	(N)	30	-	750	750	1,000
Life Packs	32,000	(R)	10	-	-	-	-
Thermal Imaging Camera	25,000	(R)	10	-	600	600	600
Battalion Chief Vehicle	100,000	(R)	10	-	(1,500)	(1,500)	(1,000)
Total Fire/Rescue Fund	**$327,000**			**$ -**	**$ 5,350**	**$ 5,350**	**$ 5,600**
Utilities Fund 401							
Sludge Pond	$200,000	(N)	30	$ -	$ 300	$ 300	$ 300
VFDs	60,000	(R)	15	-	-	-	-
Valve Exerciser	80,000	(R)	15	-	50	50	50
Sewer Lining	1,000,000	(R)	30	-	(1,000)	(1,000)	(1,000)
Total Utilities Fund	**$1,340,000**			**$ -**	**($ 650)**	**($ 650)**	**($650)**
Stormwater Fund 411							
Canal Pump Station (Design)	$500,000	(I)	50	$ -	$-	$-	$-
Total Stormwater Fund	**$1,540,090**			**$ -**	**$-**	**$-**	**$-**
Information Technology Fund 530							
Network Infrastructure Refresh	$150,000	(R)	5	$ -	$150	$150	$150
Citywide Broadband & WiFi	250,000	(N)	10	5,000	5,000	10,000	10,000
Time & Attendance System	68,000	(N)	15	2,000	2,000	4,000	(8,000)
Asset Management System	40,000	(N)	15	-	-	-	-
Public Records Request Mgmt. System	20,000	(N)	15	-	-	-	-
Total Information Technology Fund	**$628,000**			**$7,000**	**$7,150**	**$14,150**	**$2,150**

- In present value dollars

Mission

To provide the 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.

Background

This enterprise fund accounts for the income and expenses of operating the City's water and sewer utilities system. Receipts are restricted by bond indenture and may be used for costs associated with operating the water and sewer system and for debt service on its bonds.

Due to increasing operating costs as well as an aging infrastructure, the City has the option of having utility rate study conducted every five years to ensure that the utility revenue keeps pace with the continually changing needs and costs of this essential service.

Core Services

Water Plant

This Division's main responsibility is to produce potable water for all City consumers. The water plant annually processes approximately one billion gallons of water that is routinely tested to ensure the quality meets or exceeds all Federal, State and County requirements.

The water plant is in operation 24 hours/day, 7 days/week by an out-sourced private company. This contractual arrangement has a cost savings to the city as well as improved operational methods. Their staff is totally responsible for the day-to-day operations and their schedule of preventative maintenance includes valve exercising, painting, sludge removal and pump maintenance within the water plant.

Water Distribution

This Division's main function is to deliver water through an intricate distribution system. Meter reading and customer service have been out- sourced in recent years. The Division maintains and services:

- 58 miles of water mainline
- 700 fire hydrants
- 7,000 water and force main valves and supports
- 8,000 meters
- Customer water accounts (meter reading)

Sewer Operations

This Division's main function is to ensure the proper operation of the sewer and wastewater collection. The Division is responsible for daily monitoring of the system integrity as well as repairing manholes and pipe breaks from damage or deterioration. As part of its operation, the Division maintains and services:

- 52 miles of gravity sewer mainline
- 1,200 sewer manholes
- 28 sewer-pumping stations

In order to be more cost-effective, the Division has contracted-out a portion of ongoing sewer inspection and repair program items and scheduled lift station replacement.

Accomplishments (FY 2021)

- ✓ Completed lining of sewer mains at various City locations based on pipe conditions
- ✓ Emergency Generator for the Water Treatment Plant
- ✓ Several lift station pump replacement and upgrades
- ✓ Completed design of raw water well project
- ✓ Completed force main system pressure analysis
- ✓ Purchased vacuum truck

Upcoming Initiatives

- Sewer manhole rehabilitation
- Lift station upgrade/conversion analysis
- Lift station upgrade/conversion
- VFD pump replacement
- Sludge pond design and construction

Strategic Priorities and Performance Measures

Citywide Goals: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility; Contribute to Neighborhood Improvement, Community Image and Quality of Life
Department Objectives:

Water Distribution Division

- Test the 700 hydrants in the City to ensure proper pressure for the fire ISO rating each year.
- Read water meters within a error factor of 1,000 gallons.

Water Plant Division

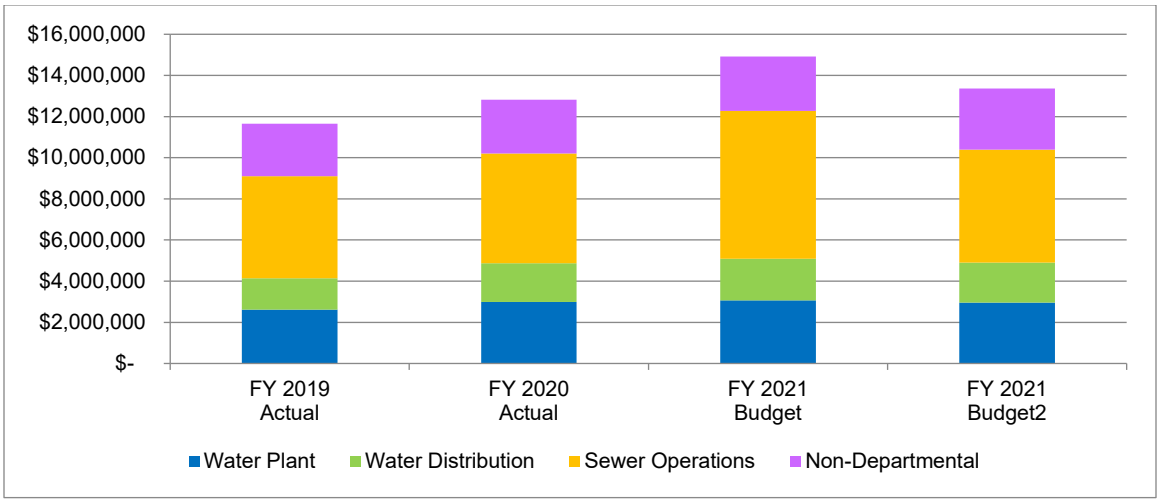
- Maintain the quality of water produced within comparable tolerances to levels established over a trailing 5-year period.
- Maintain certification levels for all operators by requiring completion of seven continuing education units per year.
- Inspect all pumps and motors within the water treatment plant during the calendar month.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2020 Goal	FY 2022 Goal
Water Distribution Division					
Percent of hydrants tested to ensure proper pressure for the fire ISO rating.	100%	100%	100%	100%	100%
Percent of water meters read within an error factor of 1,000 gallons.	98%	98%	98%	98%	98%
Water Plant Division					
Percent maintenance of the quality of water produced within comparable tolerances to levels established over a trailing 5-year period	98%	98%	98%	98%	98%
Percent of operators that completed seven continuing education credits.	100%	100%	100%	100%	100%
Percent of pumps and motors inspected within the water treatment plant.	99%	99%	99%	100%	100%

Schedule of Revenue and Expenses

Description	FY 2018 Actual	FY 2019 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
Utilities Fund (401)						
Revenue:						
Water Sales	$5,694,821	$5,762,342	$5,650,000	$5,650,000		
Sale of Meters	5,010	5,290	5,000	5,000		
Backflow Certification Fees	7,130	5,162	5,000	5,000		
Utilities Late Fees	398,880	194,55	164,300	200,000		
Utilities Turn Off Fees	230,145	109,209	62,500	110,000		
Utilities Dishonored Payment Fees	7,269	4,355	3,000	4,500		
Utilities Hook Up Fees	23,300	13,820	15,000	15,000		
Utilities Miscellaneous	2,250	1,687	3,500	3,000		
Sewer Sales	7,152,753	7,162,288	7,150,000	7,149,900		
Investment Earnings	984,385	603,040	360,800	180,910		
Other	183,975	442,003	-	-		
Use of Net Position	-	-	1,500,000	-		
Total revenue	**$14,689,917**	**$14,303,791**	**$14,919,100**	**$13,369,460**	**$13,335,400**	**$13,336,300**
Expenses:						
Water Plant	$2,623,432	$2,171,211	$3,068,380	$2,956,220		
Water Distribution	1,512,014	1,538,678	2,022,530	1,952,720		
Sewer Operations	4,964,738	3,951,259	7,187,720	5,490,430		
Non-Departmental	2,549,724	2,600,988	2,640,470	2,970,090		
Total expenses	**$11,649,907**	**$10,22,137**	**$14,919,100**	**$13,369,460**	**$13,335,400**	**$13,336,300**
			% Change from FY 2021	**-10.4%**		
Change in net position	**$3,040,010**	**$ 4,041,654**	**$(1,500,000)**	**-**	**-**	**-**
Net position, beginning	$43,403,310	$46,443,320	$50,484,974	$50,484,974	$48,984,974	$48,984,974
Net position, ending	**$46,443,320**	**$50,484,974**	**$48,984,974**	**$48,984,974**	**$48,984,974**	**$48,984,974**
Net Position:						
Net investment in capital assets	$10,390,024	$10,787,187	$10,787,187	$10,787,187	$10,787,187	$10,787,187
Unrestricted	36,053,296	39,697,787	38,197,787	38,197,787	38,197,787	38,197,787
Total net position	**$46,443,320**	**$50,484,974**	**$48,984,974**	**$48,984,974**	**$48,984,974**	**$48,984,974**

Utilities Fund – 4-Year Cost Comparison



Schedule of Detail Expenses

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Water Plant (3933)				
Regular Salaries and Wages	$109,599	$130,773	$128,600	$167,900
FICA Taxes	8,035	9,636	10,000	12,900
401 (A) Retirement	15,209	15,982	12,700	23,400
457 Deferred Compensation	750	747	800	1,190
Health/Dental Insurance	26,982	23,856	28,800	37,520
Disability Insurance	761	737	2,000	1,980
Life Insurance	300	291	300	370
Architect and Engineering	-	21,800	20,000	20,000
US Water Works-Water Plant	889,589	907,053	925,000	954,000
Sludge Removal	40,425	23,590	20,000	20,000
Electricity	182,430	169,800	200,000	200,000
R&M-Grounds	13,695	2,860	15,000	15,000
R&M-Plant Operations	594,954	120,998	460,000	460,000
Vehicle Lease Payments	-	-	3,570	3,570
Other Current Charges	-	4,146	-	-
Environmental Permits	510	102	1,500	1,500
General Office Supplies	-	231	-	-
Fuel-City Vehicles	777	695	3,000	3,000
Chemicals	243,469	221,887	250,000	250,000
Memberships/Professional Dues	495	495	1,000	1,000
Training and Seminars	265	1,438	1,000	1,000
Workers' Compensation	3,210	3,020	1,440	2,440
Vehicle Maintenance	3,000	2,600	-	1,500
Information Technology	42,660	49,830	43,670	57,950
Depreciation	446,317	441,360	475,000	460,000
Improvements O/T Buildings	-	-	80,000	200,000
Cap Outlay-Machinery/Equip	-	17,284	385,000	60,000
Total Water Plant	**$2,623,432**	**$2,171,211**	**$3,068,380**	**$2,956,220**
Water Distribution (3936)				
Regular Salaries and Wages	$316,603	$301,289	$393,400	$254,500
Sick and Vacation Payout	11,515	35,959	-	-
Overtime	30,299	21,377	35,000	40,000
FICA Taxes	25,259	24,157	30,200	19,500
401 (A) Retirement	40,620	30,011	54,400	35,600
457 Deferred Compensation	1,712	1,830	3,300	3,780
Health/Dental Insurance	53,538	65,659	114,400	83,600
Disability Insurance	3,178	2,256	4,000	3,000
Life Insurance	1,214	1,017	1,300	1,080
Legal Services-Other Funds	630	45	1,000	1,000
Architect and Engineering	218	-	30,000	30,000
US Water Works-Utility Billing	703,166	717,227	750,000	755,000
Travel and Per Diem	-	-	1,000	1,000
Communication Services	4,797	5,403	3,000	3,000
Electricity	168	148	500	500
R&M-Meters/Boxes	49,320	23,303	250,000	250,000
R&M-Heavy Equipment	4,081	1,050	5,000	5,000
R&M-Grounds	460	458	500	5,000
R&M-Wet Well/Sewer Mat	5,128	8,611	5,000	5,000
R&M-Hydrants /Water Distribution	119,937	106,391	100,000	120,000
General Printing & Binding	289	-	500	10,000
Vehicle Lease Payments	-	-	29,200	29,200
Other Current Charges - Miscellaneous	22	22,104	1,000	1,000
Utility Location Services	3,407	3,106	50,000	20,000
General Office Supplies	1,424	648	1,500	1,500
Fuel-City Vehicles	14,132	16,630	20,000	20,000
Operating Equipment	1,264	4,373	5,000	10,000
Uniform Purchase	3,810	2,501	4,000	4,000
Safety Equipment	3,365	2,393	3,000	4,000
Memberships/Professional Dues	-	-	1,000	1,000
Training and Seminars	3,868	1,159	2,000	2,000
Workers' Compensation	9,590	8,350	7,260	3,110
Vehicle Maintenance	14,900	15,700	-	6,500
Information Technology	68,250	99,670	96,070	127,850
Depreciation	15,854	15,854	20,000	16,000
Capital – Machinery/Equipment	-	-	-	80,000
Total Water Distribution	**$1,512,014**	**$1,538,678**	**$2,022,530**	**$1,952,720**

Schedule of Detail Expenses (continued)

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Sewer Operations (3939)				
Regular Salaries and Wages	$120,811	$182,673	$228,000	$230,000
Overtime	11,381	9,075	13,000	13,000
FICA Taxes	9,081	13,571	17,500	17,600
401 (A) Retirement	14,221	19,853	31,700	32,200
457 Deferred Compensation	-	-	2,000	2,520
Health/Dental Insurance	56,644	64,921	113,600	112,990
Disability Insurance	1,679	1,612	3,000	2,740
Life Insurance	667	673	900	900
Architect and Engineering	-	16,750	50,000	50,000
Travel and Per Diem	-	-	1,000	1,000
Electricity	89,089	72,454	90,000	90,000
Broward City Large User Charges	3,145,438	2,827,003	2,950,000	3,023,750
R&M-Heavy Equipment	1,208	5,999	2,500	2,500
R&M-Grounds	106	369	2,000	2,000
R&M-Lift Stations	417,428	431,492	325,000	400,000
R&M-Sewer Rehab	931,335	135,367	1,400,000	325,000
R&M-Wet Well/Sewer Mat	26,709	17,112	25,000	25,000
Vehicle Lease Payments	-	-	9,400	9,400
General Printing & Binding	134	684	300	300
Other Current Charges – Miscellaneous	-	51	-	-
Operating Equipment	4,798	15,439	5,000	5,000
Uniform Purchase	-	1,037	1,000	4,000
Training and Seminars	-	-	1,000	1,000
Workers' Compensation	4,870	3,070	3,350	2,960
Vehicle Maintenance	11,900	7,800	-	3,600
Information Technology	34,130	19,930	17,470	27,970
Depreciation	83,107	104,324	90,000	105,000
Capital – Improvements Other than Buildings	-	-	1,000,000	1,000,000
Cap Outlay-Machinery/Equip	-	-	1,805,000	-
Total Sewer Operations	**$4,964,737**	**$3,951,259**	**$7,187,720**	**$5,490,430**
Admin cost (3999)				
Internal Admin Costs	$918,500	$906,400	$932,000	$1,034,200
Other Current Charges	24,271	79,839	-	-
Credit/Debit Card Fees	196,753	215,399	175,000	200,000
Payment In Lieu of Taxes	148,300	141,050	130,790	194,570
Privilege-Franchise Fee-Water	539,500	539,500	558,500	569,600
Privilege-Franchise Fee-Sewer	677,500	677,500	705,900	715,000
Insurance	44,900	41,300	42,500	52,100
Contingency -W&S	-	-	95,780	204,620
Total Non-Departmental	**$2,549,724**	**$2,600,988**	**$2,640,470**	**$2,970,090**
Total Utilities Expenses	**$11,549,907**	**$10,262,137**	**$14,919,100**	**$13,369,460**

Mission

To account for the revenues generated from fixed fees and expenditures incurred to control rainwater run-off.

Stormwater Division

Under the direction of the Public Works/Utilities Department, the Stormwater Division is responsible for the maintenance of the City's rights-of-way and stormwater drainage system. The City has joined the County in establishing programs that conform to the guidelines set forth in our National Pollution Discharge Elimination Systems (N.P.D.E.S.) permit. The Division's purpose is to ensure that contaminants are prevented from infiltrating into the City's canals and lakes from our streets, rights-of-way and swales.

All drainage lines and catch basins are routinely cleaned to prevent debris from creating blockages. The Division is also responsible for the upkeep and modification of existing headwall systems in order to maintain the drainage system's operating efficiency.

Accomplishments (FY 2021)

- ✓ Completed Stormwater Master Plan
- ✓ Completed basis of design report for C-14 pump station
- ✓ Utilized vacuum truck to rectify drainage issues in problem areas
- ✓ Stormwater pipe rehabilitation using cured in place piping (CIPP)

Upcoming Initiatives

- Compliance with the N.P.D.E.S. permit.
- Recertification of our Community Rating System participation with National Flood Insurance Program.
- Continue stormwater pipe rehabilitation using cured in place piping (CIPP)
- Continue the Silver Lakes drainage project

Strategic Priorities and Performance Measures

Citywide Goals: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility; Contribute to Neighborhood Improvement, Community Image and Quality of Life
Department Objectives:
• Inspect all 1,250 catch basins within the city on an annual basis.

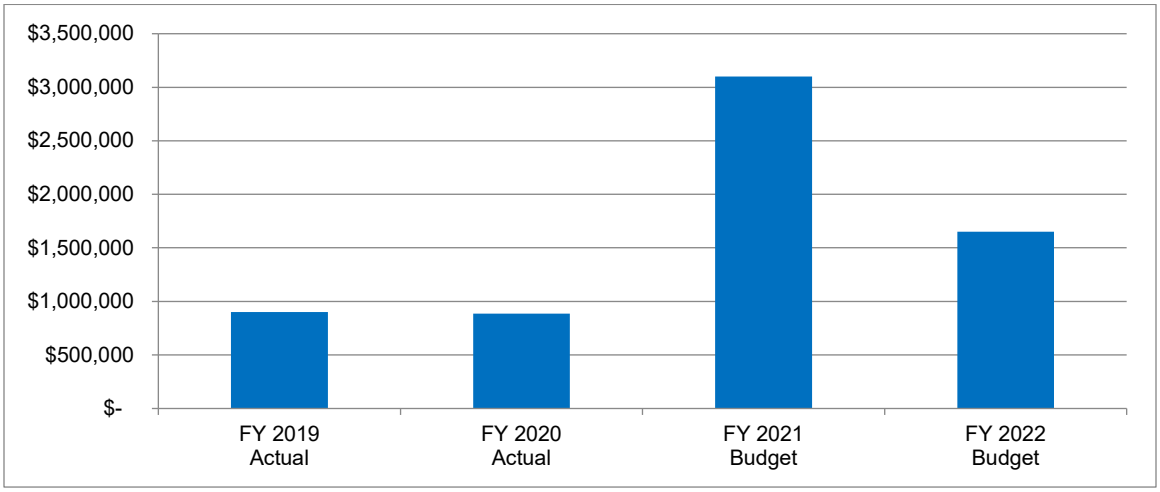
Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent of catch basins inspected during the year.	100%	100%	100%	100%	100%

Enterprise Fund – Stormwater Management (continued)

Schedule of Revenue and Expenses

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
Stormwater Management Fund (411)						
Revenue:						
Stormwater Revenue	$1,161,209	$123,015	$32,400	$31,800		
Stormwater Assessments	-	1,105,247	1,103,700	1,104,900		
Investment Earnings	55,239	44,302	22,900	13,120		
Transportation Surtax – County	-	-	1,440,090	-		
Miscellaneous Revenue	-	32,761	-	500,000		
Use of Net Position	-	-	500,000	-		
Total revenue	**$1,216,447**	**$1,305,325**	**$3,099,090**	**$1,649,820**	**$6,650,300**	**$1,195,900**
Expenses:						
Regular Salaries and Wages	$355,030	$339,997	$197,200	$237,400		
Sick and Vacation Payout	6,285	18,075	-	-		
Overtime	14,713	999	1,000	1,000		
FICA Taxes	27,005	25,181	15,200	18,200		
401 (A) Retirement	40,345	33,287	22,300	33,200		
457 Deferred Compensation	577	1,947	600	2,500		
Health/Dental Insurance	75,553	5,7923	57,100	62,980		
Disability Insurance	3,187	2,095	2,000	2,820		
Life Insurance	1,714	1,473	800	780		
Legal Services	5,374	720	-	-		
Architect and Engineering	31,598	112,653	45,000	45,000		
External Admin Costs	-	5,510	29,000	6,000		
Internal Admin Costs	83,700	82,700	86,800	117,100		
Street Cleaning	10,299	12,918	20,000	20,000		
Storm Drain Maintenance	48,218	33,466	539,630	453,120		
Statement Preparation	10,586	8	10,600	-		
Assessment Commission	-	1,216		2,000		
R&M-Equipment	8,988	21,100	25,000	25,000		
Vehicle Lease Payments	-	-	17,140	17,140		
Other Current Charges – Miscellaneous	28,455	2,397	-	-		
Payment In Lieu of Taxes	11,500	9,650	8,010	22,100		
Environmental Permits	9,681	13,218	11,500	11,500		
General Office Supplies	12	13	500	500		
Fuel-City Vehicles	10,360	9,402	1,000	1,500		
Operating Equipment	26,170	9,602	-	-		
Chemicals	-	374	3,000	3,000		
Uniform Purchase	4,966	3,568	-	-		
Safety Equipment	1,510	1,709	-	-		
Miscellaneous Operating Supplies	348	343	-	-		
Membership/Professional Dues	850	3,417	1,000	1,000		
Workers' Compensation	10,880	10,190	2,820	4,380		
Insurance	1,900	1,900	1,800	1,600		
Vehicle Maintenance	14,900	15,700	-	-		
Depreciation	57,588	53,612	60,000	60,000		
Capital Improvements O/T Buildings	-	-	1,940,090	500,000		
Total expenses	**$902,291**	**$886,31**	**$3,099,090**	**$1,649,820**	**$6,650,300**	**$1,195,900**
			% Change from FY 2021	**-46.8%**		
Change in net position	**$314,156**	**$418,964**	**$(500,000)**	**-**	**-**	**-**
Net position, beginning	$2,695,556	$3,009,712	$3,428,677	$2,928,677	$2,928,677	$2,928,677
Net position, ending	**$3,009,712**	**$3,428,677**	**$2,928,677**	**$2,928,677**	**$2,928,677**	**$2,928,677**
Net Position:						
Net investment in capital assets	$390,896	$336,151	$336,151	$336,151	$336,151	$336,151
Unrestricted	2,618,816	3,092,526	2,592,526	2,592,526	2,592,526	2,592,526
Total net position	**$3,009,712**	**$3,428,677**	**$2,928,677**	**$2,928,677**	**$2,928,677**	**$2,928,677**

Stormwater Management Fund – 4 Year Cost Comparison



Mission

To accumulate the necessary resources to acquire and 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.

In FY 2013, the vehicle maintenance operation was outsourced to a neighboring city. This contractual arrangement resulted in a cost savings because the neighboring city's staff has the facilities and tools to repair North Lauderdale's vehicles and equipment more efficiently than would otherwise be possible. Additionally, in FY 2021, the City began a phased-in vehicle leasing program which reduced the frequency needed for preventative maintenance, thus resulting in a cost savings.

Fixed cost per passenger vehicle will be assessed to each department/division that has a vehicle assigned to it. This charge is designed to cover the annual cost of the vehicle's repairs and maintenance as well as its future replacement.

The heavy and light equipment costs that are charged to various departments/divisions are designed to cover the annual "routine" costs of maintaining such equipment. The annual costs related to major repairs for this equipment is budgeted within the responsible department/division's operating budget. It is also that department/division's responsibility to budget the future replacement of such equipment within the capital budget. The heavy equipment category includes items such as dump trucks, backhoes and fire trucks, while the light equipment category includes items such as lawn mowers, weed eaters and chain saws.

Strategic Priorities and Performance Measures

Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

• Perform the scheduled preventative maintenance on vehicles during each year.

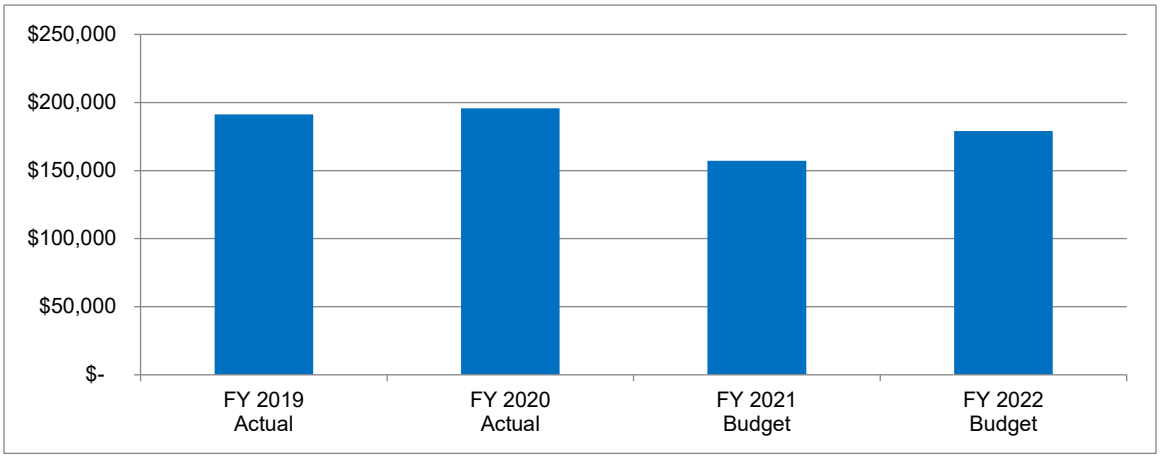
Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent of schedule preventative maintenance performed during the year.	100%	100%	100%	100%	100%

Internal Service Fund – Vehicle Maintenance (continued)

Schedule of Revenue and Expenses

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Proposed	FY 2024 Proposed
Vehicle Maintenance Fund (501)						
Revenue:						
Interest Earnings	$12,409	$10,030	$1,100	$1,100		
Charges for Services	202,300	177,830	-	73,700		
Use of Fund Balance	-	-	156,100	104,200		
Total revenue	**$214,709**	**$187,860**	**$157,200**	**$179,000**	**$183,600**	**$188,200**
Expenses:						
Garage - Service Contract	$58,056	$58,193	$30,000	$25,000		
Electricity	1,072	936	2,000	2,000		
Water/Sewer/Garbage	4,908	1,562	7,000	-		
Vehicle Repairs	3,553	8,981	10,000	10,000		
Other Current Charges-Miscellaneous	11,202	15,008	11,500	15,000		
Car Wash	6	40	-	3,000		
Vehicle Parts	76,140	71,341	40,000	38,000		
Insurance	36,300	39,700	56,700	86,000		
Total expenses	**$191,237**	**$195,760**	**$157,200**	**$179,000**	**$183,600**	**$188,200**
% Change from FY 2021			**% Change from FY 2021**	**13.9%**		
Change in net position	**$23,472**	**$ (7,900)**	**$ (156,100)**	**$ (156,100)**	**-**	**-**
Net position, beginning	$1,588,927	$1,612,399	$1,604,499	$1,448,399	$1,448,399	$1,448,399
Net position, ending	**$1,612,399**	**$1,604,499**	**$1,448,399**	**$1,344,199**	**$1,344,199**	**$1,344,199**
Net Position:						
Unrestricted	$1,612,399	$1,604,499	$1,448,399	$1,448,399	$1,448,399	$1,448,399
Total net position	**$1,612,399**	**$1,604,499**	**$1,448,399**	**$1,344,199**	**$1,344,199**	**$1,344,199**

Vehicle Maintenance Fund – 4-Year Cost Comparison



Internal Service Fund – Vehicle Maintenance (continued)

Description	2022 Units of Service	Leased	Total	Vehicle Maintenance Charge – FY 2022
General Fund (001):				
City Manager (0501)	0	1	1	$700
Public Works				
Building Maintenance (3941)	3	8	11	9,700
Grounds Maintenance (3944)	2	6	8	6,900
Canal Maintenance (3947)	3	2	5	5,800
Parks (7071)	5	10	15	14,000
Recreation (7072)	3	0	3	4,500
Community Development (3005)	0	1	1	700
Code (3020)	0	7	7	4,600
Total General Fund (001):	**16**	**35**	**51**	**$46,900**
Streets Maintenance Fund (111):				
Streets Maintenance (3946)	**9**	**3**	**12**	**$15,500**
Utilities Fund (401):				
Administration (3933)	1	0	1	1,500
Water Distribution (3936)	3	3	6	6,500
Sewer Operations (3939)	2	1	3	3,600
Total Utilities Fund (401):	**6**	**4**	**10**	**$11,600**
Total of All Funds	**31**	**42**	**73**	**$74,000**

Allocation Summary:	Vehicle Charge
General Fund	52%
Street Maintenance Fund	29%
Utilities Fund	20%
	100%

Allocation per vehicle:	Costs Attributable to Owned	Costs Attributable to Leased	Total
	$112,260	**$66,740**	**$179,000**
	63%	**37%**	**100%**
Less: Interest Income	$ (690)	$ (410)	$ (1,100)
Less: Use of Fund Balance	(65,349)	(38,851)	(104,200)
Total Costs to be Allocated	**$46,221**	**$27,479**	**$73,700**
Cost charged per vehicle	$1,491.00	$654.26	$1,009.59

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.

Background

The Information Technology (IT) Department was created in 1997 to manage the implementation of a new computer system. Since then, IT and its mission have grown. Each year business processes and information systems are reviewed for their effectiveness and efficiency. All systems are upgraded in a preplanned cycle to ensure maximum productivity of City employees. IT has five full-time professional employees who provide support for the entire City's IT and GIS needs.

We are responsible for many types of services and systems. Support for these comes in many forms, such as upgrades or replacements of hardware and software, Geographic Information System (GIS), system security, ERP System, SPAM filtering or intrusion detection. This support helps improve customer service, personnel performance and provides a higher level of system availability. The Information Technology Department is accountable for designing, planning, and implementing effective and efficient use of technology to assist the City with accomplishing its strategic goals and business objectives, thus maximizing value to the residents 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 many departments and residents
- Provide City GIS services to internal and external customers

Accomplishments (FY 2021)

- ✓ Provided residents, administration and employees with value-added services and support
- ✓ Administer security infrastructure to improve City's cyber security posture
- ✓ Maintained current SLA for all I.T. provided servicers
- ✓ Provided user friendly web services for City services and daily business by administering Applicant Tracking, Citizens Self-Service, and other public facing web applications.
- ✓ Maintained staff training on current architectures, software, and promote professional development
- ✓ Maintained and installed all required upgrades and patches to provide best functionality and security for system operation and Business Systems.
- ✓ Provide additional technology resources and communications media technology ("CMT"), to enable the continuation of City business and resident's participation during Covid-19 pandemic
- ✓ Streaming of additional meetings
- ✓ Continued work on new Permitting system
- ✓ Provide secure large file transfer service for city business

Upcoming Initiatives

- Continue to deploy safety and security camera systems throughout the City's facilities.
- Streaming of additional meetings
- Develop/Implement enterprise wide I.T. policies
- Deploy new applications for City Business (Permitting, Fire Inspection, Time and Attendance, Record Management, Public Record Request, Building Maintained, GIS Applications…)
- Upgrade network and security infrastructure to strengthen the City's Cyber posture

Strategic Priorities and Performance Measures

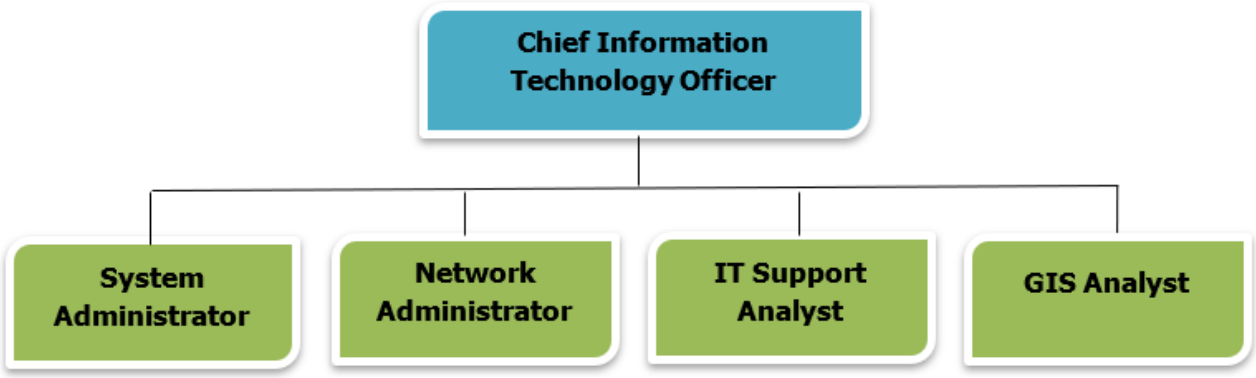
Citywide Goal: Expand Citizen Communications and Resident Focus

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 8 full system back-ups.
• Complete all required annual fire inspections each calendar year.
• Respond to emergency requests for rectifying system failures within one (1) hour.
• Convert a minimum of one (1) form per year to online/fillable forms for website.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal	FY 2022 Goal
Percent of time the city's website and virtual private network remote processing is accessible.	99%	99%	99%	99%	99%
Percent of times 20 daily and 8 full system back-ups is performed.	100%	100%	100%	100%	100%
Percent of time emergency requests for rectifying system requests are responded to within 1 hour.	99%	99%	99%	99%	99%
Number of forms converted to online/fillable forms.	N/A	3	3	4	4

Information Technology Organizational Chart

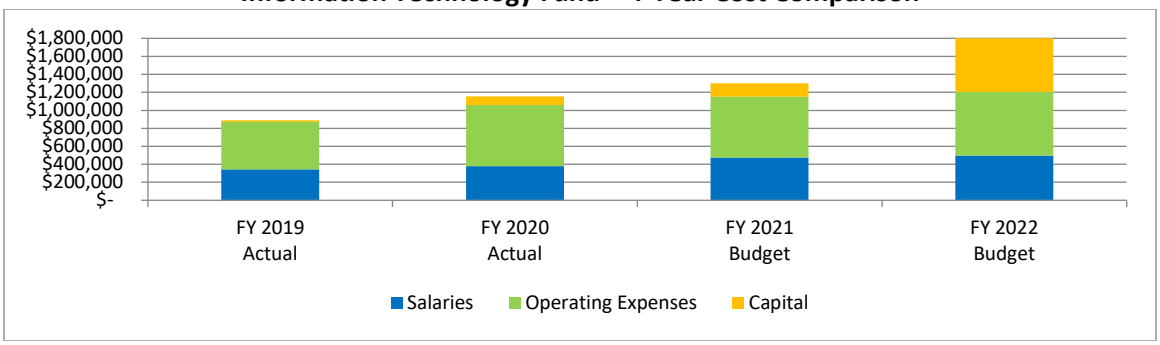


Internal Service Fund – Information Technology (continued)

Schedule of Revenue and Expenses

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Proposed	FY 2024 Proposed
Information Technology Fund (530)						
Revenue:						
Charges for Services	$1,040,810	$1,305,630	$1,296,570	$1,578,190		
Interest Earnings	15,231	17,248	4,300	4,300		
Use of Fund Balance or Net Position	-	-	-	250,000		
Total revenue	**$1,056,041**	**$1,322,878**	**$1,300,870**	**$1,832,490**	**$1,702,900**	**$7,583,100**
Expenses:						
Regular Salaries And Wages	$238,771	$250,277	$304,900	$324,500		
Sick and Vacation Payout	-	13,467	-	-		
Car Allowance	1,200	1,200	1,200	1,200		
Overtime	2,703	6,091	4,500	8,000		
FICA Taxes	18,219	19,153	23,390	25,000		
401 (A) Retirement	33,154	29,961	41,920	45,200		
457 Deferred Compensation	4,271	4,270	5,500	5,570		
Health/Dental Insurance	42,066	52,276	89,400	81,120		
Disability Insurance	1,968	2,453	3,480	3,830		
Life Insurance	718	718	1,120	900		
System Consulting	23,002	31,863	50,000	67,000		
Travel And Per Diem	324	-	2,000	1,500		
Communication Services	48,921	57,501	70,000	80,000		
R&M-Computer Software	166,888	257,975	225,000	229,000		
R&M-Server Maintenance	920	18,291	7,500	6,000		
R&M-Munis Software Maint	81,916	85,300	93,000	105,000		
Other Current Charges-Misc	857	546	3,400	3,000		
General Office Supplies	2,452	2,875	3,200	3,000		
Computer Software- Not Capital	30,334	26,064	40,000	40,000		
Computer Hardware- Not Capital	62,548	77,582	45,000	46,000		
Memberships/Professional Dues	3,780	-	4,200	3,000		
Training And Seminars	7,040	14,117	23,000	15,000		
Workers' Compensation	610	180	960	2,470		
Insurance	3,000	2,800	2,900	3,200		
Depreciation	95,787	104,840	96,000	105,000		
Capital Outlay- Hardware	16,913	83,264	85,000	500,000		
Capital Outlay- Software	-	10,103	65,000	128,000		
Contingency	-	-	9,300	-		
Total expenses	**$888,362**	**$1,153,166**	**$1,300,870**	**$1,832,490**		
			% Change from FY 2021	**40.9%**		
Change in net position	**$167,679**	**$167,679**	**$-**	**$-**		
Net position, beginning	$2,208,518	$2,376,197	$2,545,909	$2,545,909	$2,545,909	$2,545,909
Net position, ending	**$2,376,197**	**$2,545,909**	**$2,545,909**	**$2,545,909**	**$2,545,909**	**$2,545,909**
Net Position:						
Net investment in capital assets	$577,528	$577,551	$577,551	$577,551	$577,551	$577,551
Unrestricted	1,798,669	1,968,358	1,968,358	1,968,358	1,968,358	1,968,358
Total net position	**$2,376,197**	**$2,545,909**	**$2,545,909**	**$2,545,909**	**$2,545,909**	**$2,545,909**

Information Technology Fund – 4-Year Cost Comparison



Information Technology Fund – Schedule of Fees Assessed to Departments

Description	Units of Service	I.T. Charge FY 2022
General Fund (001):		
City Commission (0101)	14	$139,820
City Manager (0501)	3	$29,960
City Clerk (1801)	3	$29,960
Human Resources (0601)	4	$39,950
Finance (0906)	9	$89,890
Public Works		
Building Maintenance/Administration (3941)	14	$139,820
Parks and Recreation		
Parks (7071)	14	$139,820
Recreation (7072)	7	$69,910
Aquatics (7074)	2	$19,970
Community Development (3005)	16	$159,800
Code (3020)	10	$99,870
Total General Fund (001):	**96**	**$958,770**
Street Maintenance Fund (111):	**2**	**$19,970**
Fire/Rescue Fund (115): (9999)	**22**	**$249,680**
Utilities Fund (401):		
Administration (3933)	5	$49,950
Water Distribution/ Billing (3936)	12	$119,850
Sewer Operations (3939)	2	$19,970
Total Utilities Fund (401):	**19**	**$189,770**
Total All Funds	**142**	**$1,418,190**
Plus: Charge to CD for Energov - FY 2022 is 2nd of 3 Years	0013020	$100,000
Plus: Charge to City Clerk for Records Mgmt Software	0011801	$20,000
Plus: Charge to PW for Asset Mgmt Software	*	$40,000
Total Allocation		**$1,578,190**

* Split equally between 0013941, 1113946, 4013933, 4013936 & 4013939

Allocation Summary:	**IT Fee**
General Fund	69%
Street Maintenance Fund	1%
Fire/Rescue Fund	16%
Utilities Fund	14%
	100%

Allocation per computer:	
Total cost of I.T. Fund	$1,832,490
Less: Interest earnings	(4,300)
Less: Use of fund balance (for Citywide Wi-Fi project)	(250,000)
Less: 2nd Yr of Energov allocation to CD	(100,000)
Less: City Clerk Records Management Software	(20,000)
Less: PW Asset Management Software	(40,000)
Net revenue	$1,418,190
Number of units	142
Cost charged per unit	$9,987

Mission

To accumulate resources and to allocate costs for insurance coverage that will protect the City's assets and ensure that City coverage meets all legal requirements. In addition, all safety programs and policies are actively enforced to provide a safe "City-wide" environment.

Core Services

This fund provides the funding and allocates costs for general liability, automobile, property and workers' compensation insurance premiums.

The City's cost for workers' compensation and general liability continued to level off after several years of significant increases. Although the level of coverage is currently adequate to meet the City's needs, this area will need to be closely monitored as it may be affected by environmental factors and legislative decisions at the State level beyond our control.

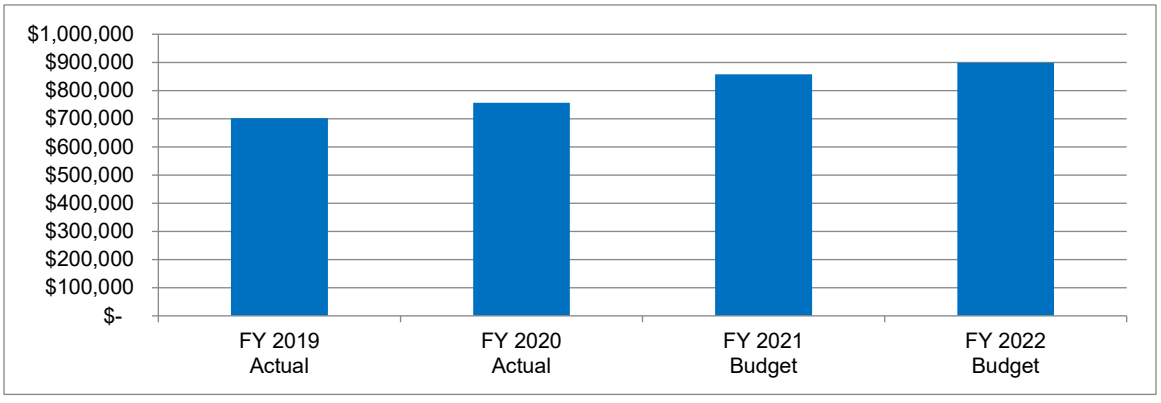
The City's proactive safety monitoring program combined with its aggressive claims management has resulted in a sustained reduction in both workers' compensation and general liability awards being incurred by the City's insurance carrier. These sustained claim reductions are expected to result in nominal increases for most of the City's FY 2022 insurance rates.

Internal Service Fund – Insurance (continued)

Schedule of Revenue and Expenses

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
Insurance Fund (550)						
Revenue:						
Interest Earnings	$135,410	$76,243	$30,000	$10,000		
Insurance Proceeds-Not City Reimburse	27,687	15,941	-	-		
Charges for Services-Workers Compensation	182,400	141,600	135,790	120,290		
Charges for Services-General Insurance	384,900	391,400	417,300	493,200		
Use of Fund Balance	-	-	275,000	275,000		
Total revenue	**$730,397**	**$625,184**	**$858,090**	**$898,490**	**$959,200**	**$1,024,600**
Expenses:						
Legal Services-Outside Counsel	$338	$68	$5,000	$4,000		
General Liability	151,384	157,235	169,100	170,200		
Automotive Insurance	34,263	47,290	53,800	82,800		
Property Insurance	170,756	223,950	246,400	278,200		
Other Insurance	11,086	11,862	10,000	12,000		
Workers Compensation Insurance	298,343	265,348	300,790	285,290		
Other Claims	32,009	48,563	65,000	60,000		
Accident Prevention	4,446	2,541	8,000	6,000		
Total expenses	**$702,624**	**$756,857**	**$858,090**	**$898,490**	**$959,200**	**$1,024,600**
% Change from FY 2020 Budget				**6.2%**		
Change in net position	**$27,773**	**$ (131,673)**	**$ (275,000)**	**$ (275,000)**	**$ (275,000)**	**$ (275,000)**
Net position, beginning	$4,477,560	$4,503,333	$4,373,660	$4,098,660	$3,823,660	$3,548,660
Net position, ending	**$ 4,505,333**	**$ 4,373,660**	**$4,098,660**	**$3,823,660**	**$3,548,660**	**$3,273,660**
Net Position:						
Unrestricted	$4,505,333	$4,505,333	$4,098,660	$3,823,660	$3,548,660	$3,273,660
Total net position	**$4,505,333**	**$4,373,660**	**$4,098,660**	**$3,823,660**	**$3,549,660**	**$3,273,660**

Insurance Fund – 4-Year Cost Comparison



Insurance Fund – Schedule of Fees Assessed to Departments

Description	Workers' Comp	General Liability	Automobile	Property	Other Insurance	FY 2022 Total
General Fund (001):						
City Commission (0101)	$60	$-	$-	$-	$-	$60
City Manager (0501)	160	-	-	-	-	160
Human Resources (0601)	110	-	-	-	-	110
Finance (0906)	410	-	-	-	-	410
City Clerk (1801)	90	-	-	-	-	90
Community Development (3005)	450	-	-	-	-	450
Code (3020)	2,860	-	-	-	-	2,860
Building Maintenance (3941)	8,340	-	-	-	-	8,340
Grounds Maintenance (3944)	6,240	-	-	-	-	6,240
Canal Maintenance (3947)	3,090	-	-	-	-	3,090
Parks (7071)	13,360	-	-	-	-	13,360
Recreation (7072)	9,130	-	-	-	-	9,130
Non-departmental (9899)	-	170,200	-	74,300	46,000	290,500
Total General Fund (001):	**$44,300**	**$170,200**	**$-**	**$74,300**	**$46,000**	**$334,800**
Street Maintenance Fund (111):						
Street Maintenance (3946)	$5,830	$-	$-	$-	$-	$5,830
Total Streets Maintenance Fund (111):	**$5,830**	**$-**	**$-**	**$-**	**$-**	**$5,830**
Fire/Rescue Fund (115):						
Administrative (2001)	$2,390	$-	$-	$-	$-	$2,390
Operating (2025)	52,410	-	-	-	-	52,410
Non-departmental (9999)	-	-	-	47,500	12,300	59,800
Total Fire/Rescue Fund (115):	**$54,800**	**$-**	**$-**	**$47,500**	**$12,300**	**$114,600**
Utilities Fund (401):						
Administration (3933)	$2,440	$-	$-	$-	$-	$2,440
Water Distribution (3936)	3,110	-	-	-	-	3,110
Sewer Operations (3939)	2,960	-	-	-	-	2,960
Non-departmental 3999)		-	-	33,200	18,900	52,100
Total Utilities Fund (401):	**$8,510**	**$-**	**$-**	**$33,200**	**$18,900**	**$60,610**
Stormwater Management Fund (411):	**$4,380**	**$-**	**$-**	**$-**	**$1,600**	**$5,980**
Vehicle Maintenance Fund (501):	**$-**	**$-**	**$82,800**	**$1,600**	**$1,600**	**$86,000**
Information Technology Fund (530):	**$2,470**	**$-**	**$-**	**$1,600**	**$1,600**	**$5,670**
Total	**$120,290**	**$170,200**	**$82,800**	**$158,200**	**$82,000**	**$613,490**

Abatement
A partial or complete waiver of taxes, service charges or fees imposed by the city for purposes of economic development incentives.

Account
It represents a separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accrual Basis of Accounting
A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

Accounting Period
It is a period of time (e.g. one month, one year) where the city determines its financial position and results of operations.

Activity Based Costing
Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actuarial
A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax
A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Adopted Budget
The proposed budget as initially formally approved by the City Commission.

Advance Refunding
A bond refunding in which the proceeds of new debt are placed in an interest-bearing escrow account pending the call dates or maturity dates of the old debt. (See also "Defeasance" and "Refunding".)

Amended Budget- The adopted budget as formally adjusted by the City Commission.

Amortization
It represents the reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appropriation
It is specific amount of money authorized by the City Commission for the purchase of goods or services.

Assessed Property Value
The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.

Assets
Cash, receivables or capital assets listed within the balance sheet.

Balance Sheet
Basic financial statement that describes the basis of accounting used in its preparation and presentation of a specified date in the entity's assets, liabilities and the remaining fund balance or fund equity.

Balanced Budget
A budget in which planned funds or revenues available are equal to fund planned expenditures.

Basis Point
It equals 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

Benchmarking
Determining the quality of products, services and practices by measuring critical factors (e.g., how fast, how reliable a product or service is) and comparing the results to those of highly regarded competitors.

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.

Bond Rating
The City of North Lauderdale uses three of the Nation's primary bond rating services—Moody's Investors Service, Fitch Ratings, and Standard & Poor's. These rating services perform credit analyses to determine the probability of an issuer of debt defaulting partially or fully.

Bonds
It represents a certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Broward County Sheriff's Office (BSO)
It is the name of the organization that the City has outsourced its policing services to.

Budget
The City's financial operations plan for a twelve-month period (fiscal year, beginning October 1) based on estimates of expenditures and revenues 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 Overview
Opening section of the budget; provides a summary of most important challenges of the budget year, changes from previous years, and recommendations regarding the financial policy for the upcoming period.

Budget Message
An executive level overview of the budget delivered from City Manager to the Mayor and City Commissioners. It discusses the major City issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

Budgetary Control
The control/management of a government/enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues. The City's legal level of budgetary control is established at the department level within each fund.

Build-out
That time in the life cycle of the city when no incorporated property remains undeveloped. All construction from this point forward is renovation, retrofitting or land cleared through the demolition of existing structures.

Business Plan
A written document outlining how City sources will be applied to achieve the objectives determined by the strategic plan.

Capital Assets
Assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year.

Capital Equipment
Physical plant and equipment with an expected life of more than one years and a unit cost of $5,000 or more.

Capital Expenditure
The approved budget for improvements to or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with an estimated cost of $5,000 or more.

Capital Improvement Plan (CIP)
It is a five-year plan of expected annual capital expenditures. Essentially, the plan allows for a systematic evaluation of all potential projects, specifies funding sources for all approved projects, and serves as an economic development tool. The CIP is linked to the City's Business and Strategic Plans.

Capital Lease
It represents an agreement conveying the right to use property, plant or equipment. It is usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

Capitalized Interest
When interest cost is added to the cost of an asset and expensed over the useful life of the asset.

Chargeback
Term used to describe the method to reimburse the Equipment Services Fund for the usage of an asset over its expected useful life (also known as funded depreciation).

Charter School
A Public School receiving public money free from regulations that apply to government.

Commercial Paper
It is an unsecured promissory note that is issued for a specific amount, maturing on a specific day. Normally, the maximum maturity is 270 days, but the most common length is 30 days.

Communications Services Tax Simplification Law
A law created by Florida Legislature to combine communication services revenues with a two-tiered tax composed of State and local-option tax.

Community Development Block Grant (CDBG)
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.

Community Service Hours
The Court Ordered Community Service program is a service offered to the residents of North Lauderdale to enable them to have a place to perform their community service hours which have been assigned to them by various courts and agencies.

Composite Index
A combination of ten performance measures and Key Intended Outcomes designed to give a numerical representation to the City's overall success at achieving its goals. Calculated annually, the index is used as a measure of stakeholder value.

Comprehensive Annual Financial Report This official annual report presents the status of the City's finances in a standardized format. The is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

Concurrency
Operating or occurring at the same time. This term is commonly used to refer to the provision of adequate public facilities at the time they are needed to support new development. Adequate roads, water and sewer facilities must be in place concurrent with the impact of new development. The City and County are currently working to add public schools to the list. Concurrency only provides for public facilities necessary to serve new development and does not alleviate existing shortfalls.

Contingency
It represents an appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year end. This is not the same as fund balance.

Core Service
A principal service or product delivered by a program or department that is necessary to the successful operation of the city. Often, core services are part of the mission of the program or department.

Debt Service
The payment of principal and interest on borrowed funds such as bonds and loans.

Debt Service Fund
The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Defeasance
An advance refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. See also "Advance Refunding" and "Refunding".

Deficit
It represents the excess of an entity's liabilities of a fund over its assets (deficit fund balance). It also refers to the excess of expenditures or expenses and encumbrances over revenues during an accounting period.

Depreciation
It represents the decrease in the value of physical assets due to use and the passage of time.

Designated
It represents funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirement for funds that have been designated.

Distinguished Budget Presentation Program
A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Encumbrances
Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

Enterprise Fund
A self-supporting fund designed to account for activities supported by user charges: an example is the Water and Sewer Fund.

Environmental System Research Institute
Privately held company focused on GIS solutions, software, GIS development, and other professional services to assist businesses and governments with data analysis.

Equity Financing
A source of revenue that comes from surpluses that are generated in previous years. When the City Equity Finances some of its CIP it reduces the amount of debt that would have to be issued.

Escrow
Money or property held in the custody of a third party that is returned only after the fulfillment of specific conditions.

Expenditure
It is the disbursement of appropriated funds to purchase goods and/or service.

Federal Emergency Management Administration (FEMA)
It is an agency of the US government responsible for disaster mitigation, preparedness, response, and recovery planning.

Feedback Loop
When a portion of the output of a system returns to the input to maintain performance, adjust or control a system. In our case, we use this term to refer to the various performance measurements of outcomes and outputs that we analyze for continuous process improvement. This formula expresses the relationship: **INPUTS ⇔ OUTPUTS + OUTCOMES**

FIFC
Debt service activity related to a bond series of the Florida Intergovernmental Financing Commission.

Financial Trend Monitoring System
A management tool that pulls together information from a government's budgetary and financial reports, combines it with economic and demographic data, and creates a series of 22 financial indicators that, when plotted over time, can be used to monitor changes in
financial condition and alert the government to future problems.

Fines and Forfeitures
It consists of a variety of fees, fines and forfeitures collected by the State Court System, including bail forfeitures, garnishments, legal defenders recoupment and juror/witness fees.

Fire Fund
It is a special revenue fund that provides for the Fire Department, consisting of administration, prevention, suppression, inspection and communications.

Fiscal Year (FY)
Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1st and ends September 30th.

Fixed Asset
Items owned by the City that cost more than $5,000 and has a useful life exceeding one year-e.g., equipment and vehicles.

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
It represents charges to utility companies for the exclusive/nonexclusive rights to operate within municipal boundaries. Examples are electricity, telephone, cable television, and solid waste.

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 interrelated accounts to record revenues and 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.

General Fund A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

General Obligation Bonds
They are bonds for the payment of which the full faith and credit of the issuing government are pledged.

Goal
It represents a statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds
Funds generally used to account for tax-supported activities, including the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds.

Grant
It is a contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Guaranteed Investment Contract (GIC)
It is a contract that provides a guaranteed return on investments over a specific period of time.

Health and General Insurance Funds
Internal service funds set up to account for the City's insured general liability, property, workers' compensation, life and employee medical benefits.

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 the property tax.

Inflation
It is the rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

Integrated Services Digital Network (ISDN), or Isolated Subscriber Digital Network, is a telephone system network that integrates speech and data on the same lines, adding features that are not available in a classic (non-digital) telephone system.

Interest Income
Revenue associated with the City cash management activities of investing fund balances.

Interfund Reimbursement (Transfers)
Administrative fees charged to other City funds (e.g. Water & Sewer Fund) for the provision of administrative and other City services.

Intergovernmental Revenue
Revenue received from or through the Federal, State, or County government. These include Cigarette Tax, State Revenue Sharing, Alcoholic Beverage Tax, Sales Tax (5th cent), Rebate – Municipal Vehicles.

Interlocal Agreement (ILA)
It is a contractual agreement between two or more governmental entities

Internal Service Fund (ISF)
A fund established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.

Key Intended Outcome (KIO)
The principal outcome desired from a program or activity that forms a basis for the rationale for funding the activity. They are always expressed quantitatively to ensure that discreet measurements can be made to assess the effectiveness of the activity.

Liabilities
Debts or obligations owed by one entity to another entity payable in money, goods or services.

Linkage
It is a system of interconnected parts or the act of linking. In our case, this refers to the relationships between the various performance measures, objectives, goals, and Key Intended Outcomes to ensure the entire organization is working together to achieve the City's Mission.

Mandate
A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

Market Rate Value
The appraised value assigned to property by the County Property Appraiser. Typically, this value represents "Fair Market Value" less estimated selling expenses.

Measurement
A variety of methods used to assess the results achieved and improvements still required in a process or system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

Mill
A taxation unit equal to one dollar of tax obligation for every $1,000 of assessed valuation of property.

Millage
The total tax obligation per $1,000 of assessed valuation of property.

Mission Statement
It represents a statement that identifies the particular purpose and function of a department.

Modified Accrual Basis
The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt. The General Fund, Fire/EMS Fund, and Debt Service Fund budgets are prepared on the modified accrual basis of accounting except that encumbrances are treated like expenditures.

Municipal Code
A collection of laws, rules and regulations that apply to the City and its Citizens.

Net Current Assets
Excess value of securities, cash, receivables and other assets over the liabilities of the fund.

Non-Departmental
Referring to activities, revenues and expenditures that are not related to any one department.

Objective
Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget
It represents the financial plan adopted by the City Commission, typically for the fiscal year, estimating the revenues and setting an appropriation for expenditures.

Operating Lease
It is a lease that is paid out of current operating income rather than capitalized.

Ordinance
It represents a 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.

Outcomes
Quality performance measures of effectiveness and of achieving goals (e.g., customer satisfaction, awareness level, etc.).

Outputs
Process performance measures of efficiency and productivity (e.g., per capita expenditures, transactions per day, etc.).

Pay-as-You-Go Financing
A method of paying for capital projects that relies on current tax and grant revenues rather than on debt.

Pension Fund
The Pension Fund accounts for the accumulation of resources to be used for retirement benefit payments to the City's employees.

Per Capita
It is an average ratio of some data per individual resident determined by dividing the data by the current population.

Performance Budget
It represents a budget wherein appropriations are based primarily upon measurable performance of activities and work programs.

Performance Measure (PM)
Data collected to determine how effective and/or efficient a program is in achieving its objectives.

Performance Measurement System
The City's methodology for monitoring performance measures and Key Intended Outcomes.

Permanent Fund
Funds 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 (e.g. dog, bicycle).

Potable Water
It represents water that is fit to drink.

Present Value
It is the discounted value of future cash flow, assuming a given rate of interest, to take into account the time value of money.

Privatization
It represents the act of outsourcing a program or process to a non-governmental entity.

Program
Group activities, operations or organizational units directed to attaining specific objectives and achievements and budgeted as a sub-unit of a department.

Property Tax
A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund
Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

Public/Private Partnership
A joint project conducted with resources of the city and a private organization, generally nonprofit.

Public Service Fee
A fee levied on improvements to land made after January 1st in lieu of property taxes.

Quality
Excellence, as defined by the customer.

Refunding
The issuance of new debt whose proceeds are used to repay previously issued debt. See also "Advance Refunding" and "Defeasance".

Reserves
A portion of the fund balance or retained earnings legally segregated for specific purposes.

Residual Equity Transfers Nonrecurring or non-routine transfers of equity between funds (e.g., contribution of enterprise fund or internal service fund capital by the general fund, subsequent return of all or part of such contribution to the general fund and transfers of residual balances of discontinued funds to the general fund or a debt service fund).

Resolution
It represents a legislative act by the City with less legal formality than an ordinance.

Retained Earnings
It is an account that reflects accumulated net earnings (or losses) of an enterprise or internal service fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

Revenue
Monies received from all sources (with exception of fund balances) which will be used to fund expenditures in a fiscal year.

Revenue Bonds
They are 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 property added, i.e. annexations.

Sales Tax
Tax imposed on the taxable sales of all final goods.

Save Our Homes (SOH)
Approved amendment of the State's Constitution, by Florida voters, in 1992 and put into effect in 1995. This amendment places a limitation of 3% on any annual assessment increases on Homestead Properties in Florida.

SFWMD
It is the acronym for the South Florida Water Management District. They Manage and protect regional water resources by balancing and improving water quality, flood control, natural systems and water supply. SFWMD includes central Florida and the Kissimmee River region as well as Lake Okeechobee; and stretches from coast to coast, from Fort Myers to Fort Pierce, south to the Everglades and the Florida Keys.

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 to expenditures for a particular purpose. An example is the Fire Rescue Fund.

State Housing Initiatives Partnership (SHIP)
It represents a State program that provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. It is designed to serve very low, low, and moderate income families.

Sterling Award
The Governor of the State of Florida created a program in 1993 to recognize Florida corporations for quality and organizational excellence. It is based on the criteria established for the national Malcolm Baldrige Award.

Strategic Plan
It represents a document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

Structurally Balanced Budget
A true structurally balanced budget is one that supports financial sustainability for multiple years into the future. Non-recurring resources, such as asset sales or reserves are not used to fund ongoing expenditures.

Tax Increment Financing (TIF)
A funding source used in blighted areas designated by the City for redevelopment. The public improvements required for the project is financed with the incremental taxes generated by the increase in the assessed valuation of the new development.

Taxable Value
It represents the property value on which Ad Valorem taxes are levied. It is the assessed value less homestead and other exemptions, if applicable.

Taxes
Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Transport Fees
It is the cost to provide ambulance transportation to patients to a hospital.

True Interest Cost (TIC)
A method of calculating bids for bond issues of municipal securities that take into consideration the time value of money of the amount, debt service payments, as well as original issued premiums or discounts.

Trust and Agency Funds
These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Truth in Millage (TRIM)
The Florida Truth in Millage Act (TRIM) 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.

The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

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Unappropriated
Not obligated for specific purposes.

Undesignated
It is the portion of fund balance that is not designated for a specific purpose.

Unencumbered
The portion of an allotment not yet expended or encumbered.

Useful Life
It is 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 groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming (e.g. building inspections).
Fees are traditionally charged under the following circumstances:

- Service is supplied to an individual or group
- Benefits accrue to an individual or group
- Service may be denied to individuals who refuse to pay
- Cost can be passed on to the ultimate beneficiary
- Degree of utilization can be measured

Utility Service Tax
Taxes levied on consumer consumption of utility services provided in the City. The tax is levied as a percentage of gross receipts.

Variable Rate
A rate of interest subject to adjustment (e.g., the rate of interest specified may be a percentage of the prime rate on certain set dates.)

Water & Sewer Fund (W&S)
An enterprise fund established to account for the resources and a use of the Utilities function of the City on a full accrual basis of accounting. The Utilities function consists of the providing potable water and the proper disposal of wastewater. The Water & Sewer Fund is an enterprise fund and as such receives its revenues from charges levied for the provision of services to users

Wetlands Mitigation
Any action required to reduce the impact of development on a wetland. Mitigation actions may include creation of new wetlands or improvement of existing wetlands. Mitigation may occur on the site of the development or at some other site.

Zero Lot Line
It represents a form of single-family residential development in which one or more sides of the home rest directly on the property line.

Sources:
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