City of North Lauderdale, Florida

Fiscal Year 2019
Adopted Budget

A Fun City In The Heart Of Broward

MAYOR Jack Brady • VICE MAYOR Rich Moyle

COMMISSIONER Samson Borgelin • COMMISSIONER Jerry Graziose • COMMISSIONER Lorenzo Wood

CITY MANAGER Ambreen Bhatty • CITY ATTORNEY Samuel S. Goren

CITY CLERK Patricia Vancheri

CITY OF NORTH LAUDERDALE

PRINCIPAL OFFICIALS

CITY COMMISSION

Mayor Jack Brady, At Large

Vice Mayor Lorenzo Wood, District A

Commissioner Jerry Graziose, District B

Commissioner Rich Moyle, District C

Commissioner Samson Borgelin, District D

CITY MANAGER

Ambreen Bhatty

CITY ATTORNEY

Samuel S. Goren

CITY CLERK

Patricia Vancheri

DEPARTMENT DIRECTORS

Assistant City Manager / Parks and Recreation Director – Michael Sargis

Community Development Director – Tammy Reed-Holguin

Finance Director – Susan Nabors

Fire Chief – Rodney Turpel

Police Chief – Chris McCoy

Public Works / Utilities Director – George Krawczyk

TABLE OF CONTENTS

PREFACE

Distinguished Budget Presentation Award 4
Budget Preamble 5
History of North Lauderdale 7
Statistical Information 8
FY 2019 Budget Message 10

BUDGET OVERVIEW

Introduction 18
Citywide Vision, Mission and Goals 21
Functional Organizational Chart 22
Executive Summary 23
Budget Highlights 24
Position Control 28
The Budget Process 29
Budget Calendar 34
Financial and Budget Policies and Procedures 37
Budgetary Control 44
Strategic Planning 47
Major Funds Revenue Classifications and Descriptions 49
Property Tax Comparisons and Statistics 55
Budget Summaries and Graphs 57

GENERAL FUND

Revenue and Expenditure Summaries 61
Revenue and Expenditure Charts 65

LEGISLATIVE DEPARTMENTS

City Commission 67
City Manager 70
City Attorney 74
City Clerk 78

OPERATING DEPARTMENTS

Human Resources Department 82
Finance Department 86
Public Works/Utilities Department 89
Parks and Recreation Department 95
Community Development Department 102
Police Department 109
Non-Departmental 114

SPECIAL REVENUE FUNDS

Fire/Rescue Fund 117
North Lauderdale Water Control District 124

DEBT SERVICE FUND

Debt Service Fund 127

CAPITAL PROJECTS FUND

Capital Projects Fund 130

ENTERPRISE FUNDS

Utilities Fund 133
Stormwater Management Fund 141

INTERNAL SERVICE FUNDS

Vehicle Maintenance Fund 145
Information Technology Fund 149
Insurance Fund 154

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program 158

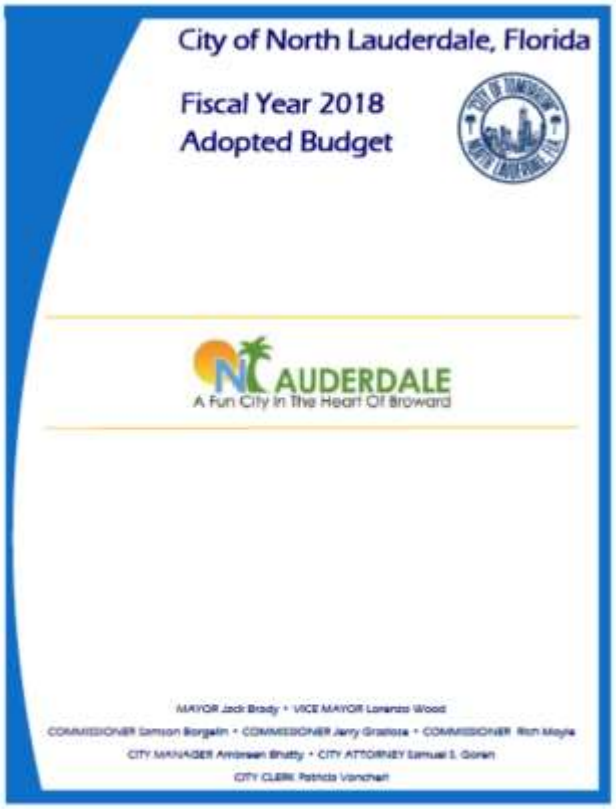
GLOSSARY

Glossary of Terms 163

APPENDIX

Millage Rate Ordinance ..... Appendix A
Budget Ordinance ..... Appendix B
Fire Rescue Assessment ..... Appendix C
Solid Waste Assessment ..... Appendix D
Water Control District Assessment ..... Appendix E
DR-420 Certification of Taxable Value ..... Appendix F

The City of North Lauderdale has an award-winning budget.





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, 2017. 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.

BUDGET PREAMBLE

The City of North Lauderdale (City) is pleased to present its citizens with the fiscal year (FY) 2019 Adopted Budget (budget). This document is the financial plan that the City intends to follow over the coming fiscal year. In order to make this an understandable and user-friendly document, it has been prepared in laymen's terms. Throughout the budget, charts and graphs have been utilized whenever possible to illustrate the City's financial condition.

This budget has been designed to inform our citizens how their taxes and fees will be utilized to provide the City's many services. Local governments collect taxes and various fees to provide services and programs that are normally inefficient and/or cost prohibitive for individuals to provide for themselves.

Our citizens expect their City to provide essential services such as water and sewer utilities, solid waste collection and public safety protection. Each of these services is provided and supported by various fees and taxes. In addition to essential services, the City maintains roads and sidewalks and provides a myriad of recreational cultural programs that enhance the quality-of-life of our residents.

The City continues to provide initiatives to improve the community's appearance, property values and public safety. All of these items require substantial monetary resources in order to meet the level of service the community has come to expect. This budget is the FY 2019 plan to raise operating and capital resources to provide these community services.

All registered voters in the City have the opportunity to elect members (the Mayor and Commission) from within the community to represent them. The Mayor and Commission are charged with the responsibility of enacting policies, which establish the City's priority goals. This budget document intends to clearly illustrate how our City plans to carry out the directives of our City Commission.

This budget is designed not only to explain where the funds come from and what they are utilized for, but also how we measure the success or failure of what we do with them. We will share with you performance measures established for each City department. By monitoring these measures, the Administration can determine whether changes need to be made in the delivery of our programs and services.

Performance measures help managers decide if additional funds need to be allocated to a particular service or program. We also conduct citizen surveys to determine how we may improve our existing services. All City programs and services are designed to benefit the community at large.

This budget has a number of sections that provide insight into the budget process. Following this *Budget Preamble*, is a section labeled *Statistics* that contains many interesting facts about the City. The City Manager's letter shares the vision that she and the City Commission have for the City. The *Introduction Section* provides a great deal of information about our City and how it is organized. Following this section, you will find a *List of Principal Officials,* an *Organizational Chart* and a *Position Control Chart*. The last part of that section includes the *Budget Calendar* which contains all of the important dates within the budget process.

The *Summary of Funds* section looks at the whole budget and how it is divided into separate funds. The City is required to utilize multiple funds, to accurately record and control the receipt of revenue and the spending of resources.

Within the budget document, each departmental budget is shown in detail. These documents outline the operational costs of all City departments and illustrate how service requirements are met. With 44,408 residents and a staff of 190 employees, the City needs substantial financial resources to meet the needs of citizens.

As with every City, the majority of the costs relate to personnel. Due to the City's size, 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.

Following departmental budgets, the *Capital Improvement Program* section comprises the next segment of the Adopted Budget. This section is designed to illustrate the projected costs of the FY 2019 planned capital projects.

Next, you will find a section labeled *Glossary,* designed to help the reader understand some of the words used throughout the text.

The last section is labeled the *North Lauderdale Water Control District* (District). Although the District is a separate legal entity, it is governed by a board comprised of the City Commission and is reported as one of the City's special revenue funds.



Wyland Wall

HISTORY OF NORTH LAUDERDALE

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 186 employees and approximately 44,408 residents within its 5.5 square miles. North Lauderdale is primarily a residential community and is home to many churches and small businesses.

STATISTICS

Year of Incorporation: 1963

Square Miles: 5.5

Number of Households: 12,132

Form of Government:
Commission-City Manager

Annexations:
Broadview/Pompano Park
September 15, 2003
Commercial Boulevard
September 15, 2004

Population [4]

As of September 30,	Population
2008	42,287
2009	41,310
2010	41,023
2011	41,248
2012	42,269
2013	42,312
2014	42,829
2015	43,232
2016	44,064
2017	44,408

Race [1]

Black/African American	55%
Hispanics	21%
White	17%
Asian	4%
Other	3%

Education Attainment [1]

Grade School	9.59%
Some High School	11.19%
High School	79.23%
Some College	18.00%
2 year College Graduate	8.20%
4 year College Graduate	14.33%
Masters or Higher	3.44%

Household Income [1]

Less than $15,000	10.5%
$15,000 - $25,000	6.4%
$25,000 - $35,000	12.5%
$35,000 - $50,000	15.1%
$50,000 - $75,000	8.8%
$75,000 - $100,000	9.8%
$150,000 - $200,000	1.4%
$200,000 or more	.4%

Median Age (2010 Census) [2]

Under 5 years	9.00%
5 to 9 years	7.20%
10 to 14 years	7.70%
15 to 19 years	7.60%
20 to 24 years	8.70%
25 to 34 years	17.00%
35 to 44 years	14.60%
45 to 54 years	12.90%
55 to 59 years	4.70%
60 to 64 years	3.80%
65 to 74 years	4.40%
75 to 84 years	1.90%
85 years and over	0.50%

Schools [3]

Elementary Schools	3
Middle Schools	1
High Schools	0
Combination Schools (Pre-K to 8)	1
Charter Schools (K to 12)	3
School Enrollment	
Elementary	1,120
Middle	817
High	0
Combination	672
Charter	216

Fire & Police Protection

Number of fire stations	2
Number of police personnel	63

Parks & Recreation

Baseball Diamonds	3
Basketball Courts	13
Football Field	2
Sand Volleyball Court	2
Soccer Fields	8
Tennis Courts	5

Principal Employers [6]

Broward County School Board	3.19%
Broward County Government	1.14%
Memorial Healthcare System	1.12%
Broward Health	0.81%
Nova Southeastern University	0.74%
American Express	0.34%
AutoNation	0.33%
Ultimate Software	0.25%
City of Fort Lauderdale	0.24%
Interbond Corp of America dba BrandsMart U.S.A.	0.24%

Source

Municipal Water Distribution [5]

Number of water accounts	8,310
Miles of water mains	58
Sewers	
Miles of sanitary sewers	54

Principal Taxpayers [7]

Parrots Landing LLC	3.65%
GS North Lauderdale LLC	3.07%
PRCP-Lauderdale LLC	2.11%
Hampton Lakes Associates	2.06%
Hampton Place Joint Venture	1.70%
Village Mobile Home Park LLC	1.59%
Wal-Mart Stores East LP	1.41%
One Park Plaza LLC	1.35%
Sanctuary Cove Associates LTD	1.33%
Les Chalet Investments LLC	1.30%

Source of Information:
[1] Sperling's Best Places
[2] United States Census
[3] Broward County Schools website
[4] Local Government Financial Information Handbook
[5] U.S. Water Services Corporation
[6] Financial Reporting Section of Broward County
[7] Broward County Property Appraiser

701 Southwest 71st Avenue, North Lauderdale, Florida 33068-2395
954-722-0900 • Fax 954-720-2151 • www.nlauderdale.org

MAYOR Jack Brady
VICE MAYOR Lorenzo Wood
COMMISSIONER Samson Borgelin
COMMISSIONER Jerry Graziose
COMMISSIONER Rich Moyle
CITY MANAGER Ambreen Bhatty
CITY ATTORNEY Samuel S. Goren
CITY CLERK Patricia Vancheri

October 1, 2018

To The Honorable Mayor and Members of the City Commission:

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) 2019 Adopted Annual Budget (budget). This budget has been prepared in accordance with all applicable City, State and Federal requirements and accounting standards. The total gross expenditures are $69,351,310 for all funds, including $37,381,620 for the General Fund. Total budgeted positions increased by 2 for a total of 190 in FY 2019.

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. 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 2018

In FY 2018, the city accomplished numerous projects towards meeting the goals established by City Commission. Below are some of those accomplishments:

- Quality of Life
  - Expanded youth soccer program by adding a summer and spring session
  - Increased participation in swim lessons and swim center
  - Attracted increased participant registrations in all programs
  - Promoted diversity in all community events
  - Jaycee park improvements – Phase I
  - Completed security enhancements at Bicentennial Park
  - Completed Hampton Pines Park improvements using Land Water Conservation funding
  - Single Family Rental Program implemented to provide safer rentals to residents
- Neighborhood Improvements/Community Image Enhancements
  - West Kimberly Blvd. repaving, median landscaping and speed hump installation
  - Decorative banners program implemented
  - Traffic box wrapping program initiated
  - City Hall front lawn monument sign installed
  - Beautification Awards program implemented through the Community Sustainability Board
  - Grant programs continued: First Time Home Buyers, Hurricane Loss Mitigation and Home Repair program

- Citizen Communication and Resident Focus
    - Community Meetings
        - Rock Island Wall project
        - East Kimberly Blvd design project
        - Waste Collection program restructuring educational meetings
    - Creation of Tamarac North Lauderdale Chamber of Commerce
    - Online E-Permitting implementation
    - Upgraded City's Public Educational Government cable channel (Comcast Channel 78) for video/sound broadcasting
    - Produced departmental informational service commercials to broadcast on the City's cable channel
    - Enhanced newsletter content to improve communications
    - Created special Hurricane Newsletter with important before/after storm information
    - Utilized Robo-call system to share important information
- Safety
    - Fire Station upgrades
    - Maintained Emergency Operations Center (EOC) during hurricanes
    - New state of the art auto extrication tools for emergency rescues
    - Upgrades to radios and alerting system to be compatible with County's 911 Center
    - Added two (2) School Resource Officers
    - Flashing school zone light installation at SW 81st Ave and SW 17th Street
    - Added two school crossing guards
- Public Accountability
    - Implemented new city purchasing card program to provide a rebate to City that we previously were ineligible to receive
    - Moved City banking to a different bank to achieve better rates for the City
    - Accounted for costs associated with two (2) hurricanes and sought FEMA & NRCS cost recovery
    - Recipient of Certificate of Achievement in Financial Reporting and Distinguished Budget Presentation Awards from the Government Finance Officers Association
    - Economic Development Strategy Plan implementation is underway

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 guests. This budget document establishes a plan of action for fiscal year 2019 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, City Administration 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:

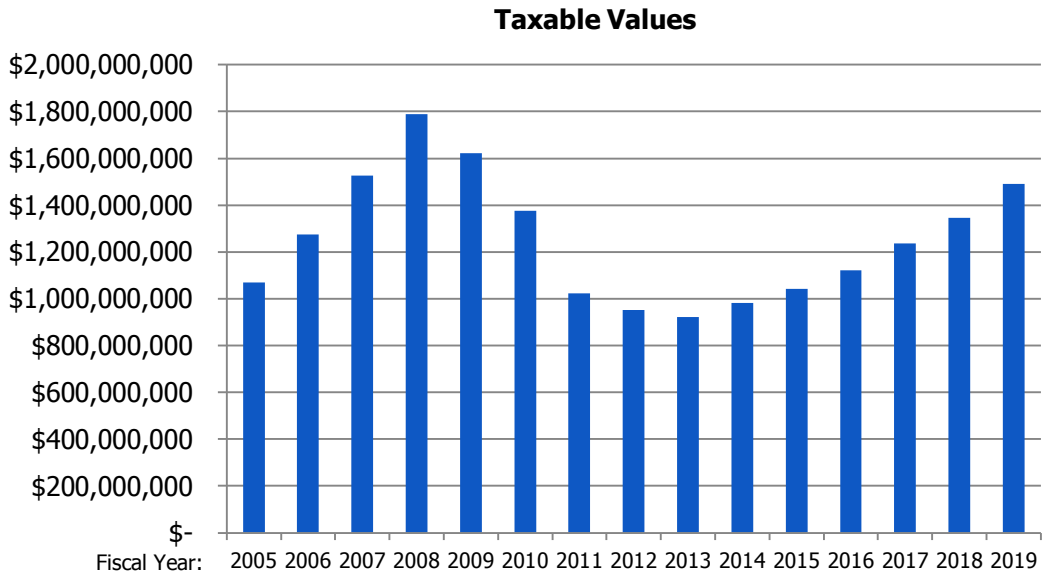
Over the years, the City Commission and Administration have consistently planned and conducted the City's financial operations in a responsible and progressive manner and demonstrated conservative spending practices. These operations revolve around three objectives set forth by the Commission:

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

Factors Influencing Budget Development:

With the slow but stable economic growth in recent years, the City has gradually returned to a reasonable level of financial stability. Despite the economic improvements, available resources are still strained relative to the cost of providing services. Construction costs for infrastructure projects, health care costs for employees and material and labor costs from vendors continue to grow.

For FY 2019, the City had taxable property value growth of 10.71%, the third highest in the County, to reach approximately $1.49 billion. This is the sixth year the City has experienced positive property value growth from the low point of $.9 billion in FY 2013. This is still about $300 million less than the highest values in FY 2008.



A constitutional amendment that will appear on the November 2018 general election ballot to increase the homestead exemption by $25,000 (exempting the portion of value between $100,000 and $125,000 from the property tax for local governments, excluding school boards) is anticipated to decrease property tax revenue to the city by approximately $340,000. The City assumes this amendment will be passed by the voters and thus maintained the millage rate at 7.4000 mills for FY 2019 to provide for base revenues in future years.

The City's ability to raise revenues is limited to those means authorized by the State. The City has seen increases in building permits revenue in the last two years due to higher volume and expects that to stabilize in FY 2019. Intergovernmental revenue such as sales tax and revenue sharing is expected to increase slightly with the continued improvement in the economy. Revenue from the Communications Services Tax is expected to decline as consumers abandon landline telephone service, cut cable television service, and bundle their remaining services to reduce cost.

In FY 2016 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 began in FY 2017 and will continue through FY 2021. This methodology allows for a smooth and natural adjustment that corresponds to the Fire/Rescue Department's increasing operational costs. The assessment for the year beginning October 1, 2018 is the third year of the five-year plan. Assessment rates for single family and multi-family properties are essentially level with the prior year.

The FY 2019 expenditure budget includes normal contract increases but also funding for new matters that must be addressed. The City recently concluded a contract for the processing of recycling and sale of the material. The vendor did not opt to renew the contract which forced us to secure a new processor. The new contract includes higher costs related to the recycling processing. Further, the recycling industry has changed and instead of the City receiving revenue from the sale of material, it is now expected to be an expense to the city for disposal of recyclables. Also, the City experienced unprecedented rainfall in the past year. Sea levels rising as well as global warming are believed to be leading causes. Demand for better drainage and flood control within the city is included in the capital budget and created capital funding challenges in FY 2019 that will continue into future years.

The City-owned high school facility is leased by Somerset Academy for the purpose of operating a charter school. The lease, which commenced in 2010, is in the 9th year of a ten (10) year lease agreement which has a provision of three (3) five (5) year extensions. The lease also provides for annual rent increases so that as the lease matures, the annual cost of the City's debt service for the building will be fully recovered. Beginning in fiscal year 2014 the City's annual debt service and certain other maintenance costs were fully covered by the rent. Due to the "triple net" nature of the lease, the annual costs to the City for maintaining the school facility have been reduced.

Water, sewer and stormwater rates are evaluated every year during the budget process. The expected revenue is compared against proposed operating costs and capital infrastructure project costs. A City ordinance allows for consumer price index adjustments on an annual basis. We are pleased that for the second consecutive year the City is proposing no adjustment and will maintain the water, sewer and stormwater rates.

Going forward, we will continue to be proactive in exploring options for implementing a combination of revenue increases, expenditure reductions and operational efficiencies that will allow the City to provide outstanding services that the public values at an acceptable and fair price.

Summary of Major Budget Changes:

Expenditure changes

- Two (2) additional positions to a new total of 190 FTEs
- Increased cost of recycling program
- Increased cost to repair damaged canal walls
- Increased cost of contract with Broward County for building inspectors due to higher permit volume
- Increased capital infrastructure projects
- Reduction in repair and maintenance infrastructure projects

Revenue changes

- Continuation of the property tax rate at 7.4000; approximately $927,000 in additional property tax revenue over prior year
- Solid Waste Assessment rate change to $222 from $216 due to increased recycling costs
- Water Control District Assessment rate change to $100 from $55.15

Strategic Planning:
In the spring of 2018, the Commission 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 2019 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 discussed next.

Visionary Goals:
The City's budget planning goals center on providing the financial ability to deliver valued public services in an efficient and effective manner. It is the Administration's intention to focus the following Visionary Goals as established by the City Commission:

1. *Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility*
2. *Expand 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*

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 2019. 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 2019. In addition, the required debt service payments are provided for in the budget of the Debt Service Fund.

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.

Expand 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 effected 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.

Lastly, the City's website was enhanced to provide more information on special events, employment opportunities and bid solicitations. Further enhancements are on the way which will allow the public access to electronic permit applications and status, self-service public records option and online employment applications.

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 third year of a renewed 5 year contract that began October 1, 2016. In FY 2018, the staffing level was increased to 65, as a result of adding two more school resource officer positions.

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.

Broward County recently implemented a regional 911 system used by both the Fire/Rescue Department and Police (BSO). This requires replacement of radio equipment to be compatible with the new system. The Police radios will be financed over the course of three budget years, beginning in FY 2020. FY 2019 budget includes renovations to the bathrooms and office area at Fire Station 44 and the refurbishment of a spare rescue vehicle.

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, focus on hurricane preparedness 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 Residential Construction 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.

Focusing our resources on maintaining quality of life in our neighborhoods and commercial areas will continue to be a priority this fiscal year. The City will continue improving the aesthetics by adding more banners, new entryway signs and utility box wraps. Roadway median beautification projects will continue as well. The City recently partnered with the City of Tamarac to create the Tamarac North Lauderdale Chamber of Commerce. The Chamber provides a forum to bring the business community together with people. Events such as the Business-2-Business mixers and Business to Community give-back will enhance the vitality of our city's business community. The City will adopt an Economic Development Strategy Plan during FY 2019 and begin to implement recommendations.

The Parks and Recreation Department provides citizens with exceptional parks, recreational facilities, athletic programs and events. During FY 2019, new exercise equipment will be added in three parks. The City will also complete the final phase of replacing field lights at the Sports Complex, renovate restrooms at Champions Hall and Pompano Park, upgrade the locker rooms at the Aquatic Center and create a new restroom at Jaycee Park.

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 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.

The Public Works Department provides core services such as street and building maintenance as well as provides the planning and oversight of capital projects, solid waste and engineering services contracts. In the upcoming year, some major capital projects will begin with the goal of neighborhood improvement. First, East Kimberly Blvd will be reconstructed to provide safety and mobility enhancements along with median beautification. Second, to address drainage issues in specific areas of the City, funds have been budgeted for the Tam O'Shanter and Silver Lakes drainage projects. Third, a planned City Hall 1st Floor redesign and expansion is included in the budget with the goal of providing a better customer service experience for our residents and customers and to provide a more secure environment.

Another important component of the City is the North Lauderdale Water Control District (District). Through a maintenance contract, the City's Public Works Department cleans the District's canals and mows grass along their right-of-ways. The District's FY 2019 assessment rate of $100.00 per unit will provide the necessary funding for the District's operational costs.

Long-Term Planning:
The FY 2019 budget was developed to with focus on the upcoming year but also keeping an eye on the future. Conservative planning now allows the City to maintain the level of service our residents are accustomed to and plan for infrastructure needs in the future. Although the City has experienced moderate assessed property value growth over the past few years, it is anticipated that level of year-over-year growth will not be sustained. The City is predicting annual property value increases of approximately 3% - 5% over the next several years. It is anticipated other revenue sources will level out or be capped during future legislative sessions creating further budget challenges in the future.

Expenditures are projected to increase annually at the rate of 4% - 6% over the next several years. These are primarily due to multi-year contractual obligations, increases in the consumer price index, and modest employee compensation adjustments. Contracts will be re-negotiated when approaching expiration to achieve the best rates possible going forward. Operational efficiencies will be achieved through continuous assessment of service performance. In addition, older cities like North Lauderdale are facing necessary upgrades/repairs to aging infrastructure, which could be quite costly and affect the ability to fund such projects from recurring revenue. Funding options for major capital projects are under consideration.

North Lauderdale is primarily a residential community and is essentially built-out. Commercial properties will be evaluated for best zoning and usage. Economic Development will be a focus to attract and retain businesses. The City has approximately 44,400 residents and that number is not anticipated to grow much over the next few years. Future budgets will be developed keeping all these factors in mind.

Conclusion:
The Commission adopted the City's FY 2019 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.

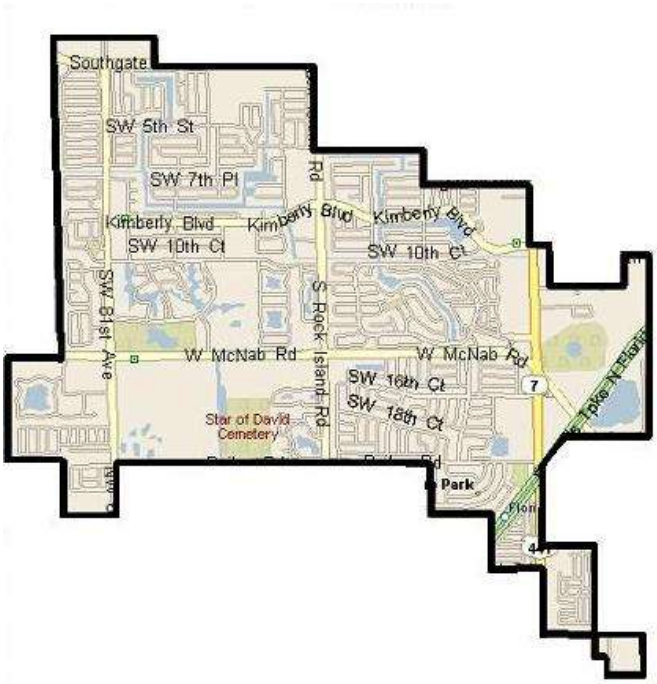
Respectfully submitted,



Ambreen Bhatty

City Manager

INTRODUCTION



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 44,408 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.

IT 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.



Jerry Resnick Aquatic Center

CITYWIDE VISION, MISSION AND GOALS

Vision: To be a vibrant, safe and sustainable city.

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

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: Expand 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.

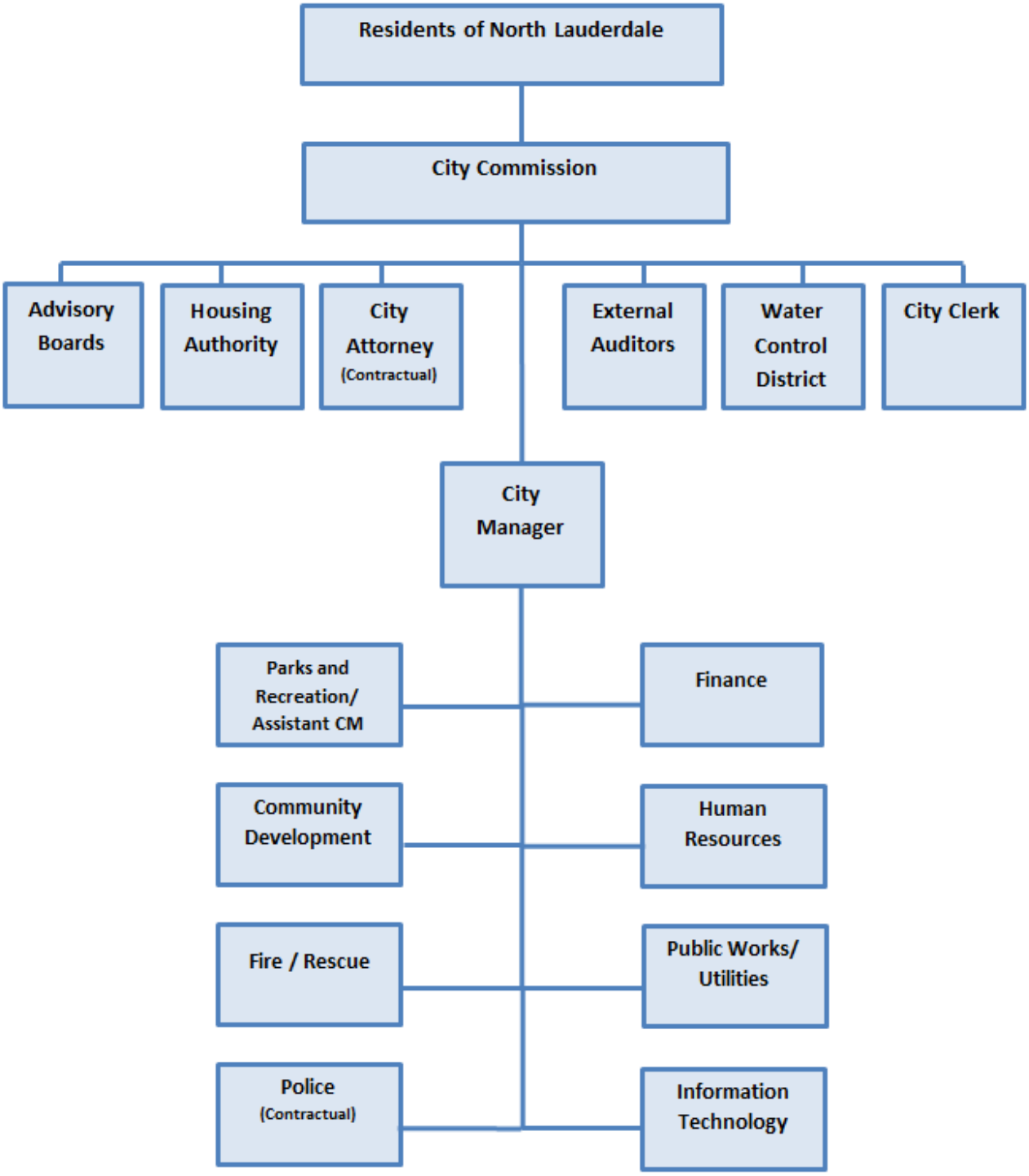
Goal 3: Enhance safety through the provision of Police and Fire/Rescue Services

- 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.
- Install Entryway signs.
- Install uniform address signage in commercial zone.

FUNCTIONAL ORGANIZATIONAL CHART



EXECUTIVE SUMMARY

The purpose of this Executive Summary is to provide a general overview of the fiscal plans of the City for FY 2019. The plans are contained in the City's Adopted Budget. The executive Summary will briefly introduce the City's budget and explain how the City plans to use its resources. The Summary will also highlight some of the more significant changes in the City's budget document.

TOTAL CITY FUNDS

The FY 2019 expenditure budget for all City funds totals **$69,351,310** inclusive of capital outlay and interfund transfers. This is an increase of 19.8% over the prior year budget. The City establishes a budget utilizing a fund structure. Each fund is 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.

The General Fund is the largest of the funds and provides **$37,381,620** in funding toward the majority of services available to City residents. These services are provided through the City's various General Fund departments:

- City Commission
- City Manager
- City Attorney
- City Clerk
- Human Resources
- Finance
- Public Works/Utilities
- Parks and Recreation
- Community Development
- Police

The Utilities Enterprise Fund is the second largest fund and it provides water and sewer service to the City's residents. Next year's fund revenues are estimated at **$12,676,800**. The Utilities Fund is an enterprise fund that is supported by the Public Works/Utilities Department as well as other City department activities associated with providing water and sewer services.

The Fire/Rescue Special Revenue Fund is the third largest fund, with a budget of **$7,543,300**. It provides emergency services within the City limits. The emergency activities conducted by the Fire/Rescue Department are funded through a non-ad valorem special assessment and transfers from the general fund.

The Capital Projects Fund is the fourth largest fund, with a budget of **$6,491,930**. Revenues are transferred from the General fund to meet the City's capital needs. The Capital Projects Fund may be funded through loans, bond issues or other City revenues. Unencumbered monies in this fund are automatically re-appropriated in the next budget year.

The combined Internal Service Funds account for **$2,156,420** of the budget. The purpose of these funds is to charge departments for support services such as vehicle maintenance, information technology and insurance.

The remaining funds are considered small in comparison. These funds have been developed for special purposes. A number of them are special revenue funds that establish a dedicated funding stream for specific purposes.

BUDGET HIGHLIGHTS

Revenue Budget Comparison – All Funds

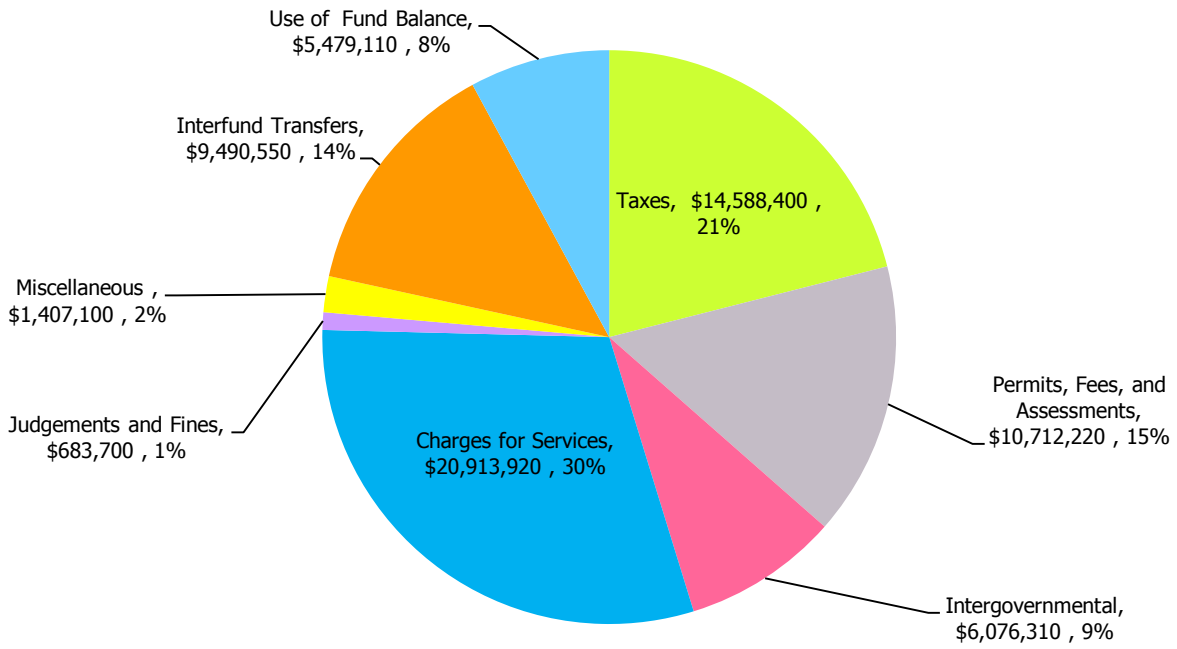
Revenue - All Funds	FY 2018 Budget	FY 2019 Budget	Change
Taxes	$ 13,500,700	$ 14,588,400	$ 1,087,700
Permits, Fees, and Assessments	9,998,990	10,712,220	713,230
Intergovernmental	5,580,100	6,076,310	496,210
Charges for Services	20,543,850	20,913,920	370,070
Judgements and Fines	656,000	683,700	27,700
Miscellaneous	1,782,150	1,407,100	(375,050)
Interfund Transfers	4,496,040	9,490,550	4,994,510
Use of Fund Balance	2,708,563	5,479,110	2,770,547
Total revenue	**$ 59,266,393**	**$ 69,351,310**	**$ 10,084,917**

Expenditure Budget Comparison – All Funds

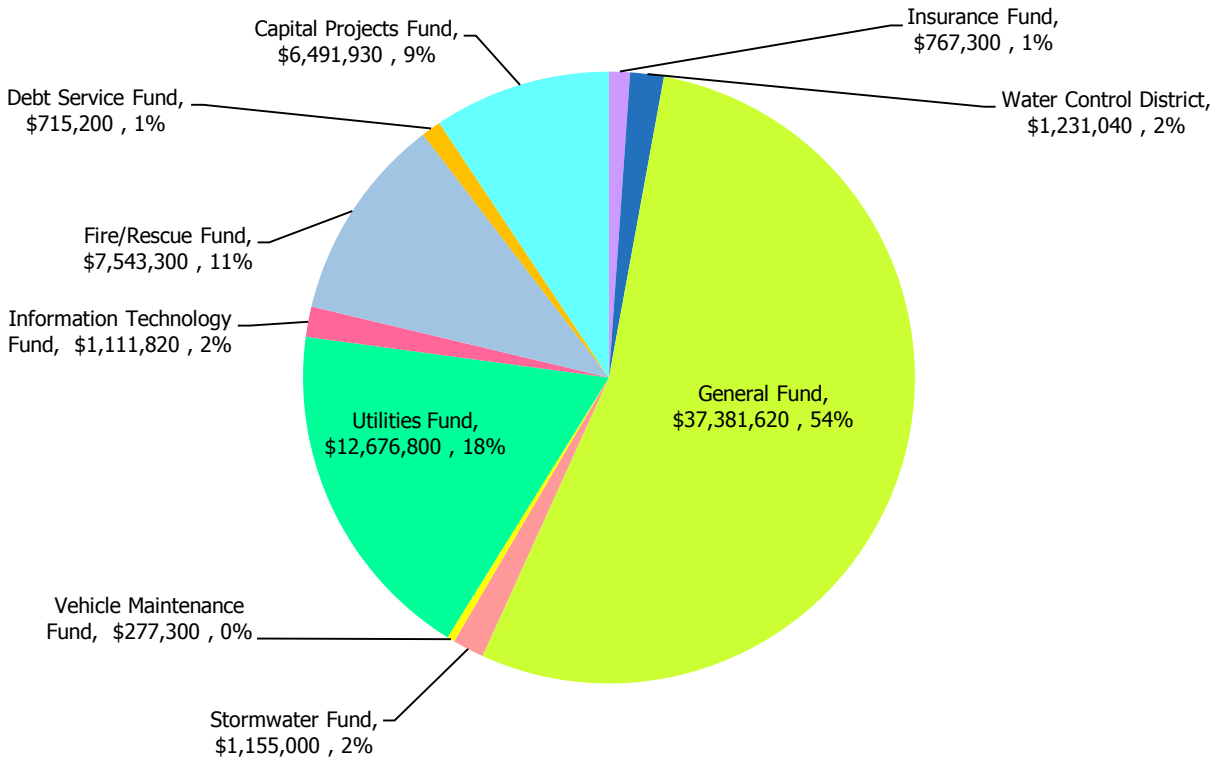
Expenditures - All Funds	FY 2018 Budget	FY 2019 Budget	Change
General Fund	$ 32,522,590	$ 37,381,620	$ 4,859,030
Fire/Rescue Fund	6,698,340	7,543,300	844,960
Water Control District	851,470	1,231,040	379,570
Debt Service Fund	719,325	715,200	(4,125)
Capital Projects Fund	2,399,738	6,491,930	4,092,192
Utilities Fund	12,712,600	12,676,800	(35,800)
Stormwater Fund	1,159,000	1,155,000	(4,000)
Vehicle Maintenance Fund	257,700	277,300	19,600
Information Technology Fund	1,164,730	1,111,820	(52,910)
Insurance Fund	780,900	767,300	(13,600)
Total expenditures	**$ 59,266,393**	**$ 69,351,310**	**$ 10,084,917**

General Fund Balance in the amount of $4,788,670 is appropriated in FY 2019 to fund one-time capital projects. Information Technology Fund Balance in the amount $71,000 is appropriated in FY 2019 to fund one-time I.T. infrastructure projects. These projects are identified in the Five Year Capital Improvement Plan on pages 158-161.

FY 2019 Revenue by Source – All Funds
$69,351,310



FY 2019 Expenditures by Fund – All Funds
$69,351,310



GENERAL FUND HIGHLIGHTS

- Taxable values in the City increased to $1.491 billion, or approximately 10.71% over the prior year, including value adjustments.

- The FY 2019 budget was prepared at a proposed millage rate of 7.4000, the same millage rate as FY 2018. This is budgeted to bring in approximately $927,000 in additional property tax revenue over the prior year budget.

- Ad Valorem taxes are 28% of the City's General Fund revenues. Maintaining the level of ad valorem tax revenue is crucial to future funding of recurring City services, especially due to the proposed additional $25,000 homestead exemption on the ballot in November 2018. If approved, the ad valorem revenue is anticipated to decrease by approximately $337,000 in FY 2020.

- The City will maintain the current levels of service and also provide funding for over $6 million in capital projects in FY 2019.

- The FY 2019 Budget includes the use of Fund Balance in the General Fund of $4,788,670 to provide funding of capital projects. This accounts for approximately 13% of the total General Fund revenues.

- Total General Fund expenditures budget increased $6,184,030, or 19.82%, over the prior year budget.

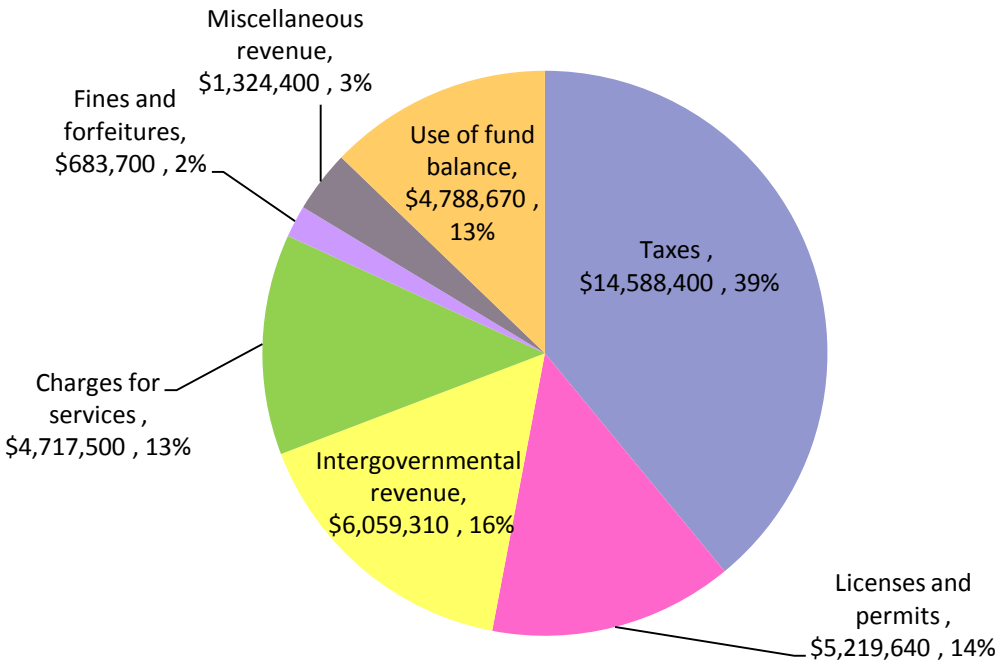
- Law enforcement services alone account for 30% of total General Fund expenditures and increased by $1,117,450 over FY 2018 for standard contract cost increases plus funding for additional School Resource Officers (SROs) to staff every school in the City with at least one (1) SRO.

- Utility taxes, franchise fees and charges for services generate approximately 28% of total General Fund revenues. All other revenues make up the remaining 31%.

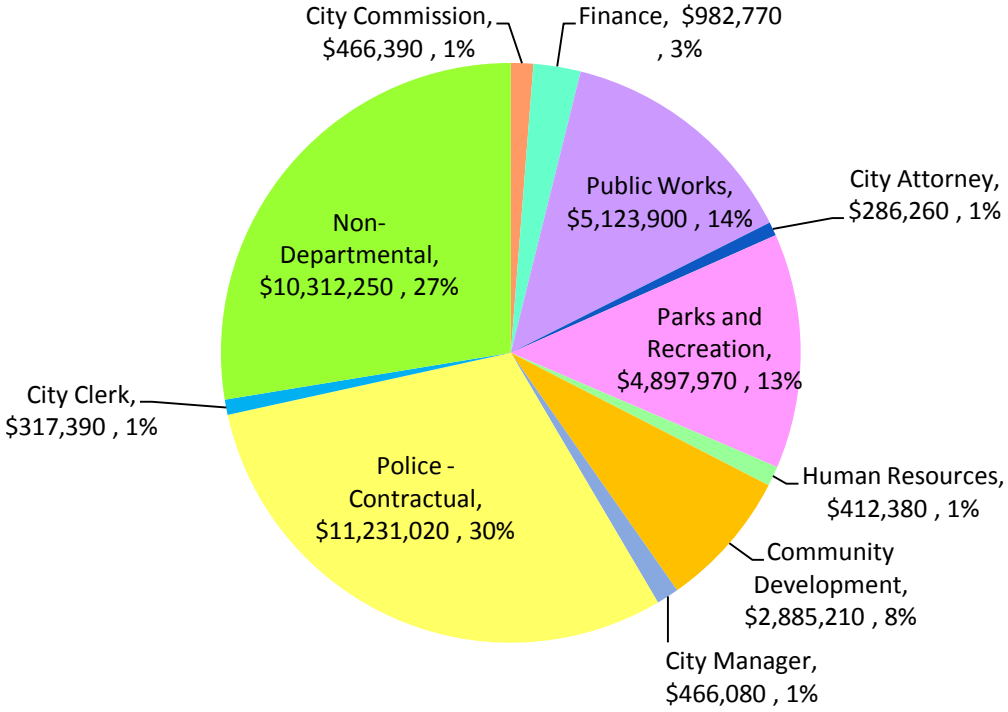
OTHER HIGHLIGHTS

- Fire Assessment rates remain level for FY 2019.
- No proposed increase to utility rates for FY 2019.
- Health Insurance costs are budgeted to increase 10% over the prior year.
- Two (2) new positions are added in FY 2019. One in Public Works to assist with project management and one in Community Development to assist with permitting.
- The Water Control District assessment rate changed to $100 per year for FY 2019.
- The Solid Waste assessment rate changed to $222 per year for FY 2019.

General Fund Revenue by Source – FY 2019
$37,381,620



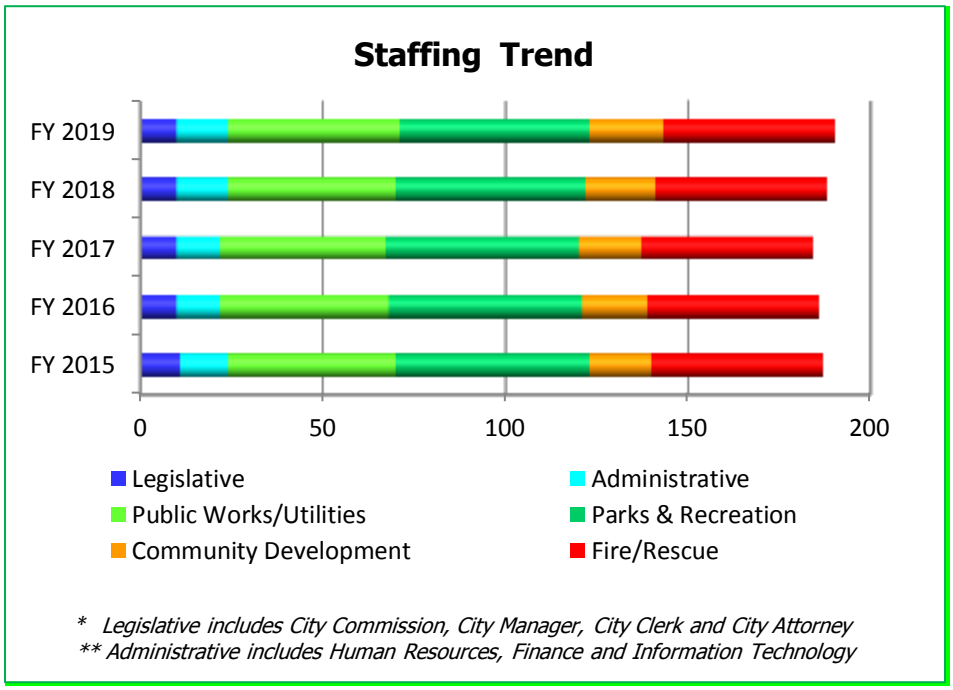
General Fund Expenditures by Function – FY 2019
$37,381,620



POSITION CONTROL

Department	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
City Commission	5	5	5	5	5
City Manager	3	2	2	2	2
City Attorney	1	1	1	1	1
City Clerk	2	2	2	2	2
Human Resources	2	2	2	2	2
Finance	8	7	7	8	8
Public Works/Utilities	46	46	45	45	46
Public Works/Utilities (PT)	0	0	0	1	1
Parks & Recreation	26	26	26	27	27
Parks & Recreation (PT)	27	27	27	25	25
Community Development	17	18	17	19	20
Fire/Rescue	43	43	43	43	43
Fire/Rescue (PT)	4	4	4	4	4
Information Technology	3	3	3	4	4
Total City of North Lauderdale	**187**	**186**	**184**	**188**	**190**

The FY 2019 budget includes the addition of 1 Project Manager in Public Works and 1 Administrative Clerk in Community Development.

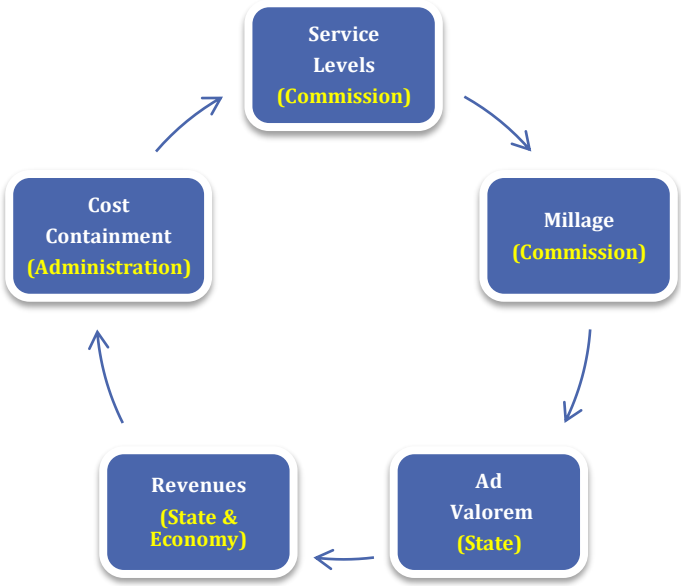


THE BUDGET PROCESS

THE PROCESS BEGINS

The City's fiscal year begins October 1st and ends September 30th of the following year. At the beginning of April of each year, the City Administration starts the annual budget process after having received input from the City Commission, as shown in the diagram shown below.

Budget Decision Circle



Throughout this process the City Administration and City Commission review where the City has been, where it currently is, and their plan for its future direction. This process ensures that the City can provide core services and programs and to uphold the vision of *A Fun City in the Heart of Broward*.

THE BUDGET CALENDAR

During 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.

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 and begin to determine if adequate resources exist to support the requested level of service.

In mid-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.

In May, 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.

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 suggests the preliminary tax millage rate for property taxes and other fee structures that may be required for the new budget year.

During the August break, the Commission continues its review of the budget and returns in September to establish the Ad Valorem millage rate and the non-ad valorem special assessments. The 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:

Department	Fund Type					
	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		
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.
  - 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.
  - Utilities Fund (401)
  - 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)
  - 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 (CAFR) 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 CAFR, 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 CAFR, 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 (CAFR) 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.

BUDGET CALENDAR

March 29 (Thursday)	Strategic Planning / Visioning Workshop–Part 1
April 23 (Monday)	Budget Preparation Workshop – Commission / Administration
April 27 (Friday)	Deadline for Departments to enter Operating Budgets and submit capital project requests; Deadline for preliminary revenue estimates.
May 11 (Friday)	Strategic Planning / Visioning Workshop-Part 2
May 1 (Tuesday) – May 18 (Friday)	Operational meetings with Departments to discuss detail expense items, capital requests and performance measures.
June 1 (Friday)	Receive Estimated Taxable Value from Broward County Property Appraiser
June 1 (Friday)	Completion of Capital Improvement Program. Present Proposed City, Fire/Rescue & Water Control District Budgets to City Manager
June 18 (Monday)	Last day for Water Control District meeting announcement ad [required at least 7 days prior to meeting – June 26]
June 26 (Tuesday)	**6:00 PM** - Commission Meeting Commission sets time, date & place of Public Hearing (required before August 3rd in order to include on TRIM notice) and establishes the maximum Preliminary rates for the following: • Fire/Rescue Assessment • Solid Waste Assessment **Immediately Following** – Water Control District Meeting • Water Control District Meeting - Election of Chair and Vice Chair • The Water Control District sets time, date & place of Public Hearing (required before August 3rd in order to include on TRIM notice) and establishes the maximum Preliminary Water Control District Special Assessment rate.
June 28 (Thursday)	City Manager completes review of Proposed City Budget
June 29 (Friday)	Receive Certification of Taxable Value from Broward County Property Appraiser
July 2 (Monday)	Delivery of Proposed City Budget to the Commission

July 10 (Tuesday)	**4:30 PM** – Commission Workshop • Proposed City Budget discussion **6:00 PM** – Commission Meeting Commission establishes the proposed millage, time, date & place of the first required Public Hearing [required not later than 75 days before year end, last day is July 17]
July 31 (Tuesday)	School Board – First Public Hearing
August 3 (Friday)	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 (Friday)	**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 August 24 is the last date, it covers WCD 7 day meeting requirement.
August 24 (Friday)	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 3 (Monday)	Labor Day
September 5 (Wednesday)	School Board – Second Public Hearing
September 10 (Monday) – September 11 (Tuesday)	Rosh Hashana
September 10 (Monday)	Proposed Budget must be available on City Website [At least 2 days in advance of hearing]
September 12 (Wednesday)	**5:00 PM** – Commission 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 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 adopts final assessment resolution [required not before September 12 and not after September 14**]**
September 13 (Thursday)	Broward County – First Public Hearing

September 14 (Friday)	Statutory deadline for certifying the final assessment rolls to the Broward County Property Appraiser and Tax Collector for the Non-Ad Valorem Special Assessments
September 21-24	Advertising required between 2 and 5 days prior to final hearing
September 25 (Tuesday)	Broward County – Second Public Hearing
September 27 (Thursday)	**5:30 PM** - Commission Workshop **6:00 PM** - Final Millage/Budget Public Hearing [required within 15 days after tentative adoption which was September 12 - last date is September 27]
September 28 (Friday)	Deliver Final Millage Rate Ordinance to the Broward County Property Appraiser and Tax Collector [required within 3 days of adoption which was September 27]
October 15 (Monday)	Delivery of Certification of Final Taxable Value (DR-422) to Broward County Property Appraiser and Department of Revenue Property Tax Administration Program [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 26 (Friday)	Final Budget must be available on City website
October 26 (Friday)	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 26 – last day is October 26]
December 26 (Wednesday)	Last day to deliver final bound Budget Book to Government Finance Officers Association [required within 90 days from final budget approval which was September 26]

FINANCIAL AND BUDGET POLICIES AND PROCEDURES

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 plan 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 consistent with those required by the State of Florida. 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 (inclusive of any specialized cards e.g.,: Sam's Club Direct, etc. issued in the City's name)
- Petty Cash

2. Purchasing Thresholds

All purchases must conform to the following purchasing thresholds:

- All items over $1,000 require three quotations, unless otherwise obtainable via a sole source vendor 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
- Special Revenue Funds
- Debt Service Fund
- Capital Projects Fund
- Enterprise Funds
- Internal Service Funds
- Trust & Agency Funds
- Any new fund created by the governing body, unless specifically exempt

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

2. Investment Objectives

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

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

3. Types of Investments

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

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

4. Authorized Investment Institutions and Dealers

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

5. Internal Controls

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

6. Reporting

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

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

d. The City may consider the use of credit enhancements (letters of credit, bond insurance, surety bonds, etc.) when such credit enhancements are cost-effective.
e. 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.



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 CAFR with the Florida Department of Financial Services pursuant to State Statues, section 218.32.

In addition, the City maintains budgetary controls. The objective of these controls is to comply with legal provisions embodied in the annual appropriated budget approved by the Commission. The City has also established procedures to ensure input by department managers and directors during the budget process. The Budget Team meets with each department and prepares a preliminary budget estimate of expenditures. Revenue forecasts are developed for each fund. Cost factors for the City's internal service funds are calculated and added to the departmental budgets. The Budget Team meets with the City Manager to receive direction on overall expenditure considerations and specific program needs.

Once preliminary information has been determined, a second budget meeting is held to balance revenue forecasts with department expenditures. In addition, the meeting is used to establish performance measures for the new budget year. Previous measures are reviewed and changes are made where necessary. New measures are implemented and tracking procedures are established.

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.

After the final proposed budget is developed, it is presented to the City Manager for acceptance and final comments. Once accepted the final proposed budget, the City Manager submits the budget to the Commission for their input and approval. In September, the Commission has two public hearings to allow citizens to voice any concerns they may have regarding the millage rate, fee structures or any other items of interest. The final millage rate and budget is adopted by the Commission and becomes effective October 1st.

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.

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.

Budget Document

The Budget for the City of North Lauderdale is intended to serve many purposes:

The Budget as a Policy Document

As a policy document, the Budget indicates what services the City will provide during the 12-month period beginning October 1st and why. The City Manager's budget message at the front of this document summarizes the challenges the City faces and its collective vision on how to address them.

The Budget as an Operating Guide

As an operations guide, the Budget indicates what services will be delivered to the citizens and how they are to be measured. The various department budgets provide the specific information about staffing levels as well as projected operating expenditures and appropriations. They also provide performance indicators to measure how successful they are at meeting their goals and objectives. Each year, the current set of indicators will be reviewed and evaluated, while new indicators will be added

The Budget as a Financial Plan

As a financial plan, the Budget outlines how much City services will cost and how they will be funded. The various line items within each department can be rolled-up across the budget into a cost for that particular function or sub-function. By establishing like charges in various line items, financial analysis and evaluation can be performed to understand cost relationships and identify more cost effective methods of service delivery.

The Budget as a Communications Device

The Budget is designed to be user-friendly with summary information in text, tables and graphs. The budget document includes historical data and a glossary of budget terms for reference. The City's budget document is available to the public on the City's website at www.nlauderdale.org. The budget document has a list of City officials located in the front section and organizational charts in each department's section. The City Manager's budget message outlines improvements to services in the new budget year as well as initiatives to make the community a better place to live.

The Budget as Guide to Capital Improvements

The Budget also includes the Capital Improvement Plan. This part of the budget document outlines expenditures for capital outlays as well as capital infrastructure projects and improvements, which may include the replacement of sidewalks, repaving of streets, re-sodding of athletic fields or the replacement of playground equipment. Such improvements can also include new construction.



Hampton Pines Park

STRATEGIC PLANNING

The City firmly believes in the importance of strategic planning which began early in the budget process. The strategic plan is reinforced through a series of workshops and meetings in which staff and Commissioners participate during the budget process. Under the direction of the City Manager, the Commission reviews past directives and re-establishes a collective vision for the next budget year. 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.

Strategic Goals and Initiatives

Vision: To be a vibrant, safe and sustainable city.

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

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: Expand 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.
- Install Entryway signs.
- Install uniform address signage in commercial zone.



City of North Lauderdale
City Hall Front Lawn

MAJOR FUNDS REVENUE CLASSIFICATIONS AND DESCRIPTIONS

TAXES

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.

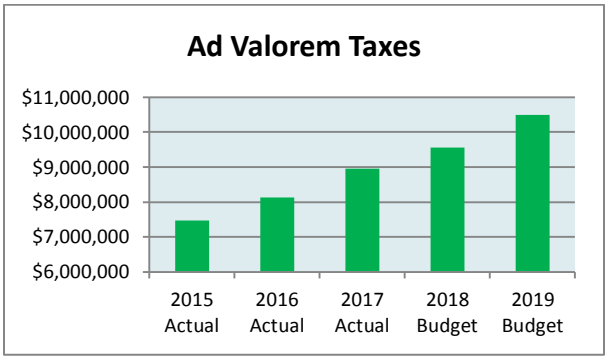
Beginning June 1, tax certificates representing delinquent amounts are sold by the County, with remittance to the City for its share of those receipts.

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.

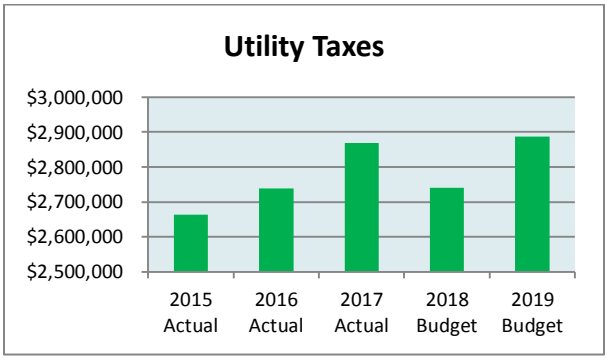
The State of Florida has imposed the method used by the City to determine the millage rate. The Truth in Millage (TRIM) legislation requires an adjustment in the millage rate to prevent local governmental entities from receiving additional revenue as a result of increased assessments to existing properties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



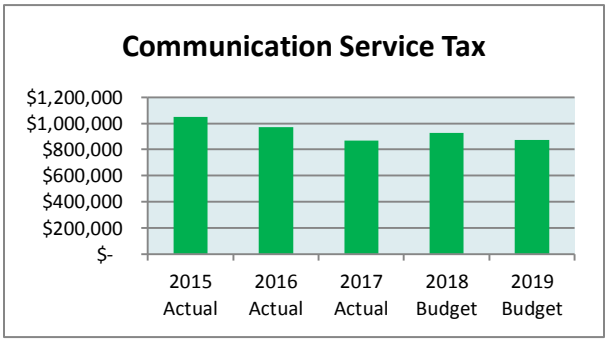
Utility Taxes – The City levies a 10% utility service tax. The City currently levies this tax on electricity, natural gas and water services. These taxes provide revenue for ongoing General Fund operations and show moderate.

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



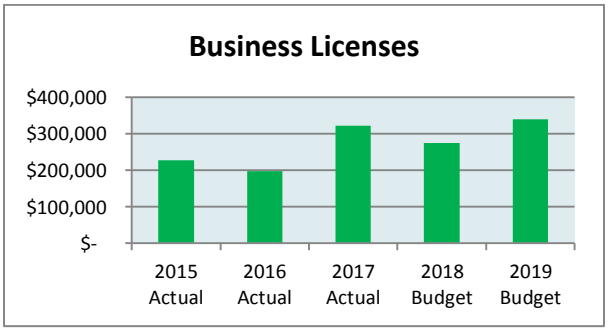
Communication Service Tax - The State of Florida replaced franchise fee and utility tax on telephone and cable service with a Communication Services Tax. This simplified the collection as well as ensured all revenues are distributed to the appropriate city of record. The consolidated tax rate for telecommunication 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.



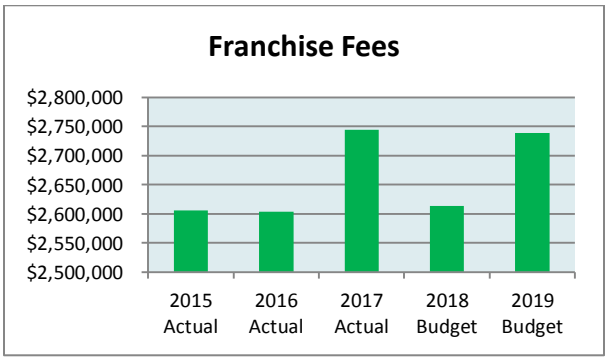
Business Licenses – All City businesses must have a business license in order to operate. The license taxes are set by ordinance and vary based on the type of business operated. Given the City's primarily residential makeup, business licenses are only a small component of our overall revenues. Licenses 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 and Garbage Collection services is 5.9% and 25%, respectively. 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.

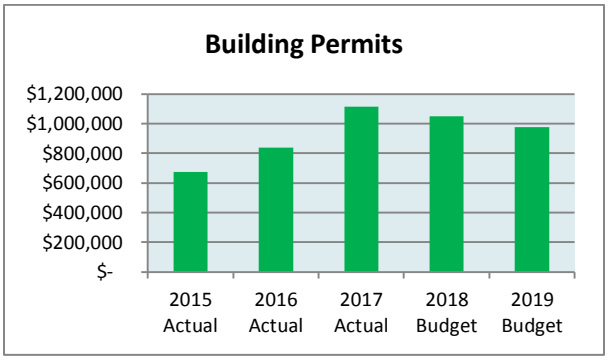


LICENSES AND PERMITS

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

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

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

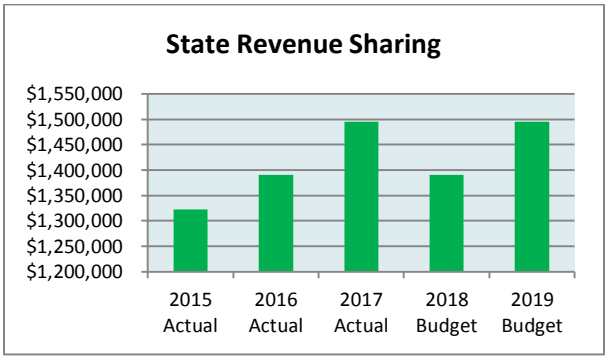


INTERGOVERNMENTAL REVENUE

The City receives per capita revenue distributions from the State of Florida that are shared with local governments. These revenue sources include 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.

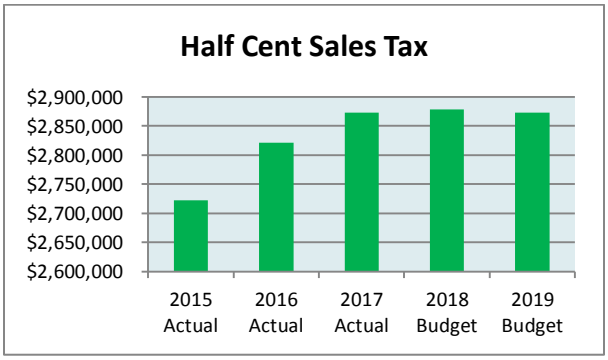
State Revenue Sharing – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. These funds are distributed based on population figures and are unrestricted.

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



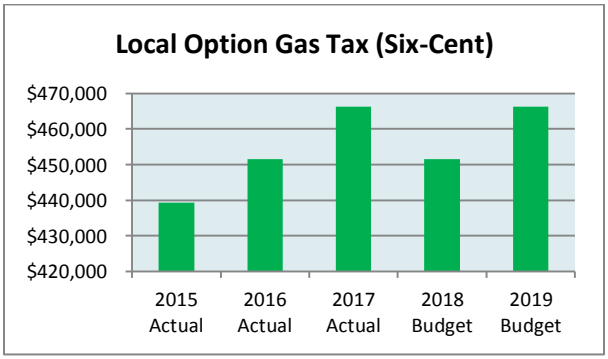
Half Cent Sales Tax – This revenue source represents revenue generated from the State's additional 1/2% sales tax (now totaling 6%) that is distributed to local municipalities in direct proportion of their population to that of the County.

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



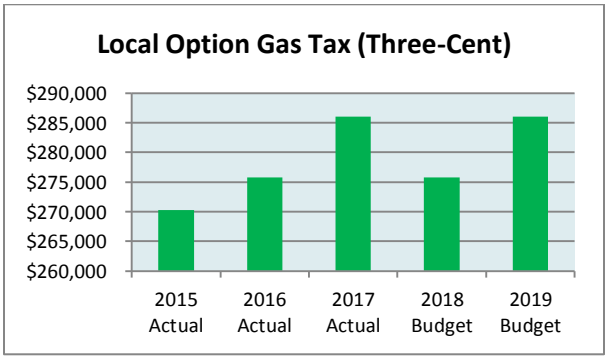
Local Option Gas Tax (Six-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the County's original (six-cent) local option gas tax that provides for cities to receive 37.5% of the proceeds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



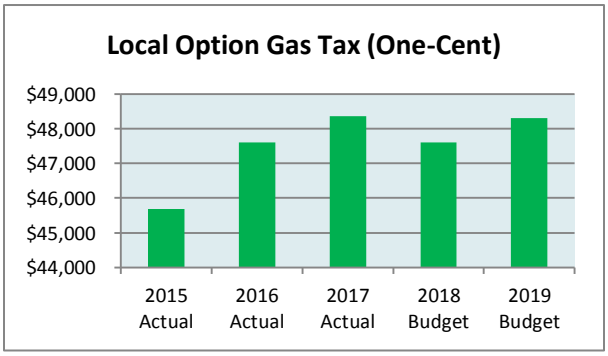
Local Option Gas Tax (Three-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the "additional" (three-cent) local option gas tax adopted in 1993 providing for cities to receive 51.27% of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

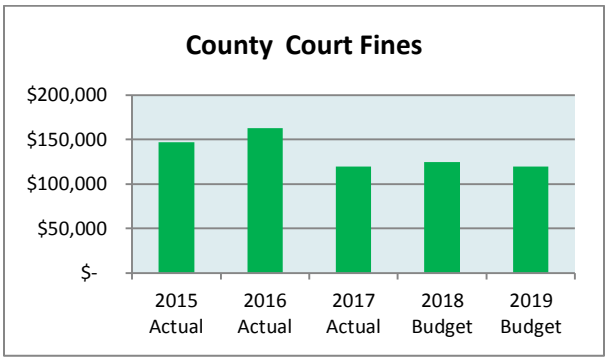
Forecast Methodology: This revenue source is forecasted by historical trends and the State.



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.

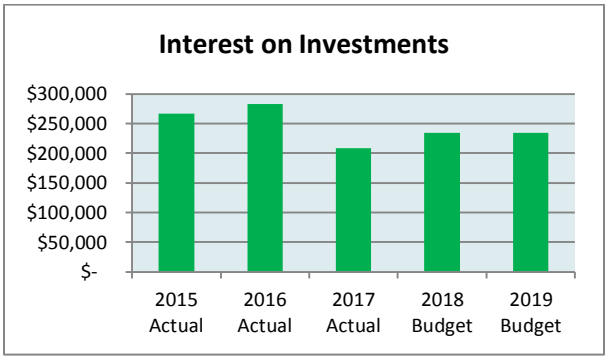
Forecast Methodology: This revenue source is forecasted by historical trends.



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.

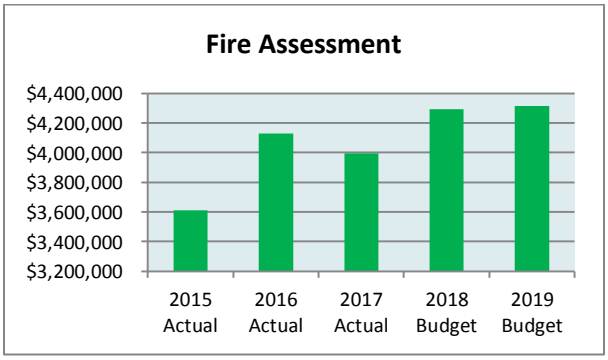


FIRE/RESCUE FUND

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

A rate study was conducted to determine the assessable costs of our Fire/Rescue service and the rates by classification that are necessary to recover that cost. Due to the Fire/Rescue Department's increasing operational costs (e.g., 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.

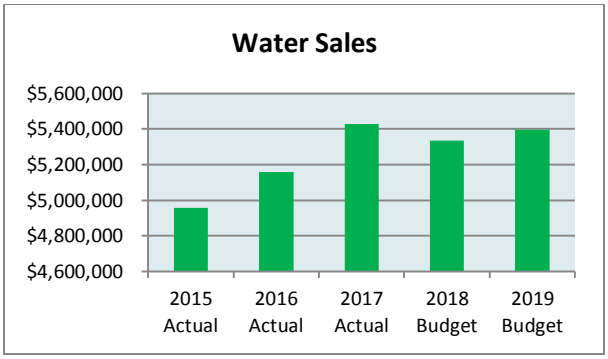
Forecast Methodology: This revenue source is forecasted based on the ad valorem tax roll, based on a rate of $215 for single-family residence, $365 for multi-family residence, and a rate table for Commercial and Industrial properties.



UTILITIES FUND

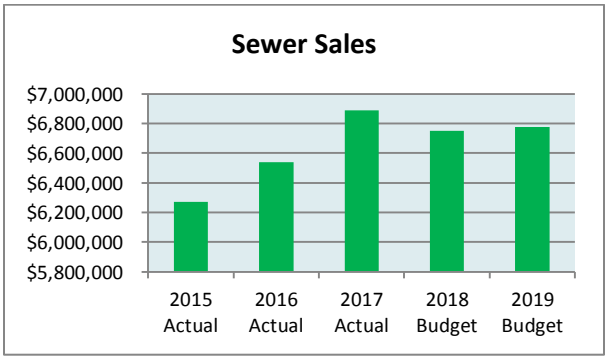
Water Sales – Revenue generated from the sale of potable water to the City's residents that meets all Federal, State and County regulations. This includes the safe operation of the City's Water Plant and the distribution of the water through the City's infrastructure.

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 2019.

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 preceding revenue descriptions, excluding Fund Balance, account for approximately 75% of total citywide revenue.

MAJOR REVENUE SUMMARY

The following table summarized the financial budget for FY 2019 for the major revenue sources presented on the preceding pages.

Revenue - All Funds	**FY 2019 Budget**
Taxes	$ 14,588,400
Permits, Fees, and Assessments	10,712,220
Intergovernmental	6,076,310
Charges for Services	20,913,920
Judgements and Fines	683,700
Miscellaneous	1,407,100
Interfund Transfers	9,490,550
Use of Fund Balance	5,479,110
Total revenue	**$ 69,351,310**

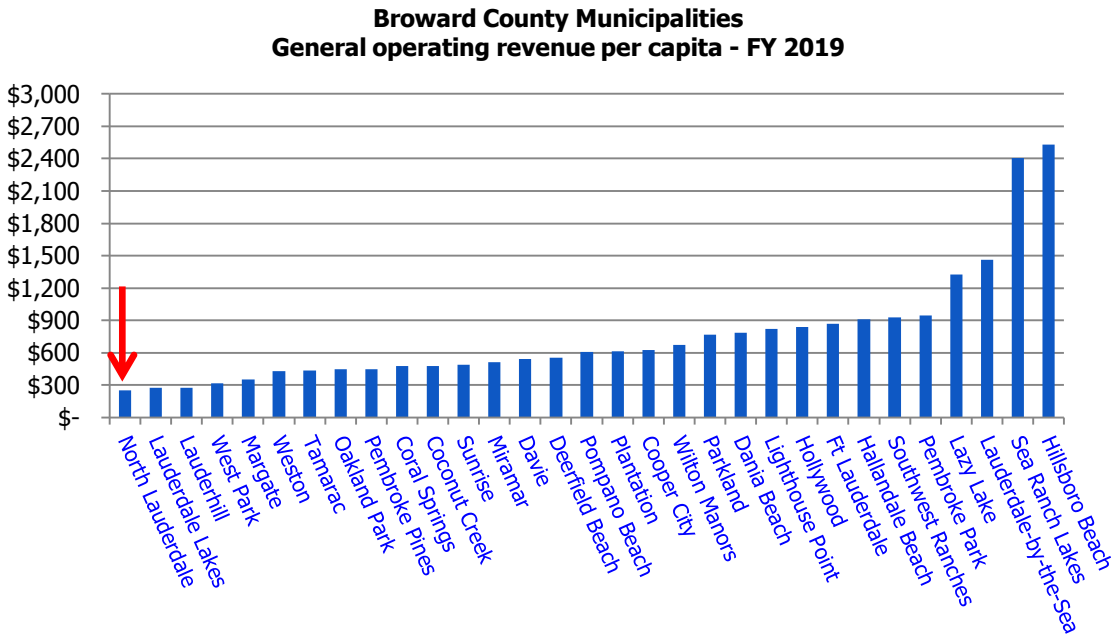
PROPERTY TAX COMPARISONS AND STATISTICS

WHERE DO MY PROPERTY TAXES REALLY GO?

Did you know that the City of North Lauderdale's Ad Valorem Taxes account for only 34% of your total tax bill? That's right… an average North Lauderdale resident with a property assessed at $100,000, that qualifies for the $50,000 Homestead Exemption, can expect to pay approximately $1,073 in ad valorem taxes this year. Of that amount, $370 goes to the City.

Components of Ad Valorem Taxes





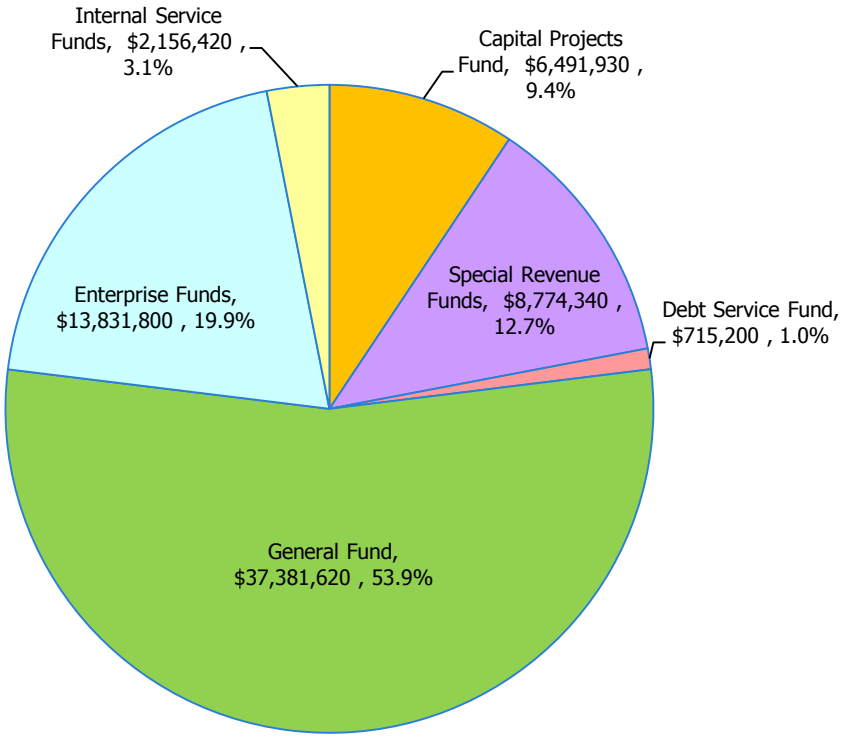
Broward County Cities Table of Millage Rates (per DR-420)

Municipality	FY 2019 Taxable Value (Line 4)	FY 2019 Proposed Operating Millage Rate (per DR-420)	Population	Estimated Taxable Value per capita	General operating revenue per capita
North Lauderdale	$ 1,491,210,037	7.4000	44,408	$ 33,580	$ 248
Lauderdale Lakes	$ 1,123,398,868	8.6000	35,094	$ 32,011	$ 275
Lauderhill	$ 2,465,916,676	7.9898	71,178	$ 34,644	$ 277
West Park	$ 541,263,951	8.6500	14,912	$ 36,297	$ 314
Margate	$ 3,110,532,911	6.5594	57,961	$ 53,666	$ 352
Weston	$ 8,592,671,809	3.3464	66,609	$ 129,002	$ 432
Tamarac	$ 3,806,611,305	7.2899	63,910	$ 59,562	$ 434
Oakland Park	$ 3,291,481,949	5.9985	44,409	$ 74,117	$ 445
Pembroke Pines	$ 12,646,869,823	5.7275	162,572	$ 77,792	$ 446
Coral Springs	$ 10,282,362,140	5.8732	127,381	$ 80,721	$ 474
Coconut Creek	$ 4,190,240,677	6.5378	57,395	$ 73,007	$ 477
Sunrise	$ 7,388,439,137	6.0543	91,865	$ 80,427	$ 487
Miramar	$ 9,847,867,135	7.1172	136,246	$ 72,280	$ 514
Davie	$ 9,669,050,525	5.6270	100,683	$ 96,035	$ 540
Deerfield Beach	$ 7,085,751,637	6.1267	78,042	$ 90,794	$ 556
Pompano Beach	$ 12,952,568,456	5.1361	109,299	$ 118,506	$ 609
Plantation	$ 9,325,907,388	5.8000	88,619	$ 105,236	$ 610
Cooper City	$ 2,961,524,982	7.1347	33,752	$ 87,744	$ 626
Wilton Manors	$ 1,420,731,467	5.9837	12,662	$ 112,204	$ 671
Parkland	$ 5,025,115,848	4.8000	31,476	$ 159,649	$ 766
Dania Beach	$ 4,126,098,540	5.9998	31,473	$ 131,100	$ 787
Lighthouse Point	$ 2,398,340,486	3.5893	10,526	$ 227,849	$ 818
Hollywood	$ 16,496,699,391	7.4665	147,212	$ 112,061	$ 837
Ft Lauderdale	$ 36,476,192,981	4.2648	179,002	$ 203,775	$ 869
Hallandale Beach	$ 5,593,746,394	6.3191	38,746	$ 144,370	$ 912
Southwest Ranches	$ 1,417,686,965	4.9890	7,614	$ 186,195	$ 929
Pembroke Park	$ 706,218,431	8.5000	6,368	$ 110,901	$ 943
Lazy Lake	$ 7,183,418	4.7940	26	$ 276,285	$ 1,325
Lauderdale-by-the-Sea	$ 2,508,829,320	3.5989	6,175	$ 406,288	$ 1,462
Sea Ranch Lakes	$ 221,810,907	7.5000	692	$ 320,536	$ 2,404
Hillsboro Beach	$ 1,382,770,203	3.5000	1,911	$ 723,585	$ 2,533

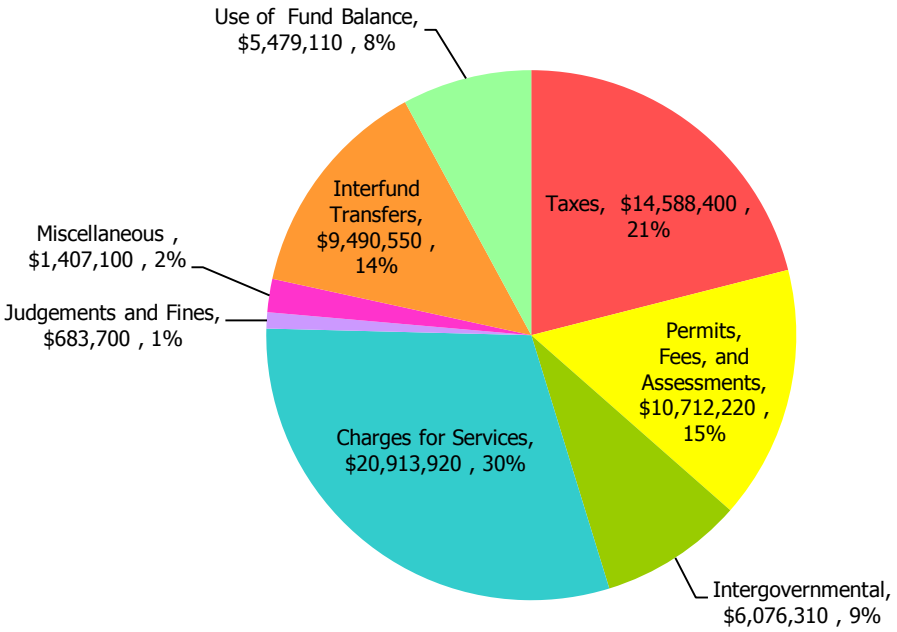
BUDGET SUMMARIES AND GRAPHS

All Funds Budget Summary By Fund
City of North Lauderdale
Budget Fiscal Year 2019

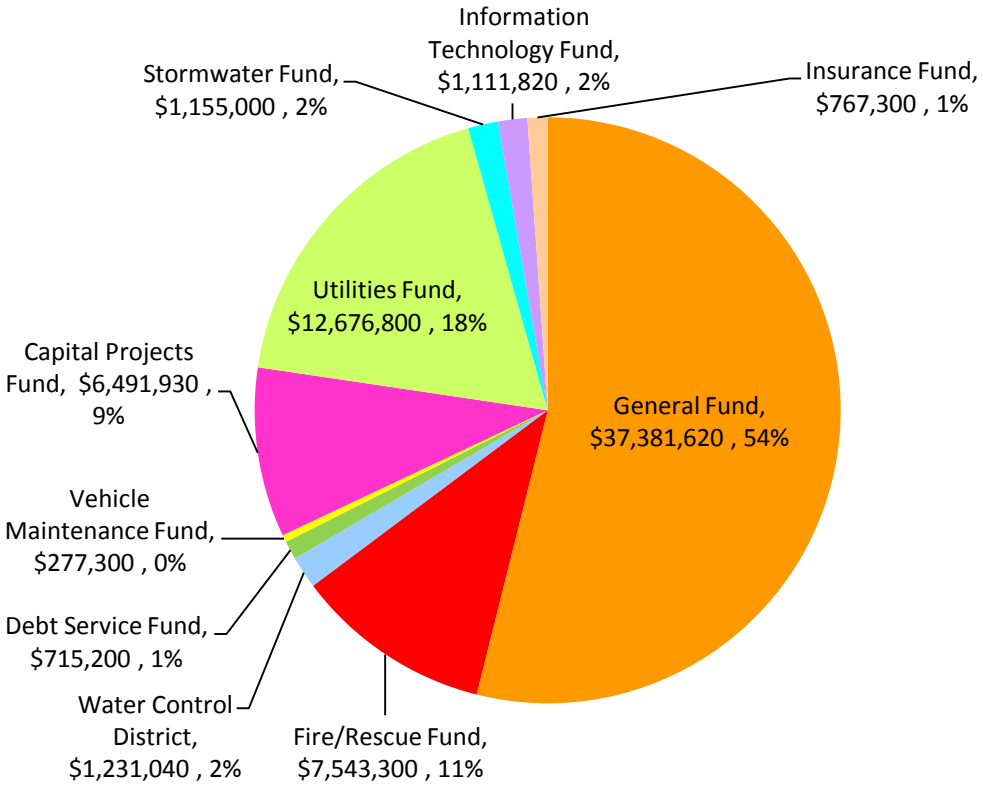
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Total
Revenue:							
Taxes	$ 14,588,400	$ -	$ -	$ -	$ -	$ -	$ 14,588,400
Licenses and permits	5,219,640	5,493,980	-	-	-	-	10,713,620
Intergovernmental revenue	6,059,310	17,000	-	-	-	-	6,076,310
Charges for services	4,717,500	632,500	-	-	13,752,300	1,810,420	20,912,720
Fines and forfeitures	683,700	-	-	-	-	-	683,700
Miscellaneous revenue	1,324,400	3,000	-	-	79,500	-	1,406,900
Interfund transfers	-	2,303,420	695,200	6,491,930	-	-	9,490,550
Use of fund balance or net position	4,788,670	324,440	20,000	-	-	346,000	5,479,110
Total Revenue	**$37,381,620**	**$ 8,774,340**	**$ 715,200**	**$ 6,491,930**	**$13,831,800**	**$ 2,156,420**	**$ 69,351,310**
Expenditures:							
City Commission	$ 466,390	$ -	$ -	$ -	$ -	$ -	$ 466,390
City Manager	466,080	-	-	-	-	-	466,080
City Attorney	286,260	-	-	-	-	-	286,260
City Clerk	317,390	-	-	-	-	-	317,390
Human Resources	412,380	-	-	-	-	-	412,380
Finance	982,770	-	-	-	-	-	982,770
Public Works	5,123,900	-	-	-	13,831,800	-	18,955,700
Parks and Recreation	4,897,970	-	-	-	-	-	4,897,970
Community Development	2,885,210	-	-	-	-	-	2,885,210
Police - Contractual	11,231,020	-	-		-		11,231,020
Non-departmental	10,043,740		-				10,043,740
Fire/Rescue	-	7,543,300	-	-	-	-	7,543,300
Water Control District	-	1,231,040	-	-	-	-	1,231,040
Information Technology	-	-	-	-	-	1,111,820	1,111,820
Insurance	-	-	-	-	-	767,300	767,300
Vehicle Maintenance	-	-	-		-	277,300	277,300
Capital outlay	-	-	-	6,491,930	-	-	6,491,930
Transfers Out	268,510	-	-	-	-	-	268,510
Debt Service	-	-	715,200	-	-	-	715,200
Total Expenditures	**$37,381,620**	**$ 8,774,340**	**$ 715,200**	**$ 6,491,930**	**$13,831,800**	**$ 2,156,420**	**$ 69,351,310**
Beginning Fund balance and net position	**$43,619,663**	**$ 1,987,269**	**31,745**	**$ 3,067,427**	**$43,057,051**	**$ 7,623,830**	**$ 99,386,984**
Ending Fund balance and net position	**$38,830,993**	**$ 1,662,829**	**$ 11,745**	**$ 3,067,427**	**$43,057,051**	**$ 7,277,830**	**$ 93,907,874**



All Funds – Revenue by Source – FY 2019



All Funds – Expenditures by Fund – FY 2019



Schedule of Revenue and Expenditures For All Funds
City of North Lauderdale
5-Year Cost Comparison

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Revenues:					
General Fund	$ 28,816,207	$ 29,179,775	$ 30,545,504	$ 32,522,590	$ 37,381,620
Fire/Rescue Fund	5,049,464	6,434,499	6,122,350	6,698,340	7,543,300
Water Control District	687,238	683,397	683,462	851,470	1,231,040
Debt Service Fund	715,769	715,181	676,499	719,325	715,200
Capital Projects Fund	1,027,926	904,096	1,725,733	2,399,738	6,491,930
Utilities Fund	12,225,231	12,609,905	13,208,573	12,712,600	12,676,800
Stormwater Fund	742,408	725,542	1,052,775	1,159,000	1,155,000
Vehicle Maintenance Fund	246,318	250,607	254,070	257,700	277,300
Information Technology Fund	857,398	980,284	966,719	1,164,730	1,111,820
Insurance Fund	600,875	765,989	763,780	780,900	767,300
Total revenue	**$ 50,968,834**	**$ 53,249,275**	**$ 55,999,465**	**$ 59,266,393**	**$ 69,351,310**
Expenditures:					
City Commission	$ 382,772	$ 394,900	$ 383,230	$ 460,180	$ 466,390
City Manager	399,680	402,644	429,437	444,480	466,080
City Attorney	246,710	258,786	255,222	284,300	286,260
City Clerk	238,568	251,629	269,274	299,060	317,390
Human Resources	305,615	292,948	292,182	412,590	412,380
Finance	862,776	718,963	780,628	911,130	982,770
Public Works	3,402,150	3,840,395	3,849,475	6,842,850	5,123,900
Parks and Recreation	4,049,355	4,385,120	4,493,188	4,705,730	4,897,970
Community Development	1,782,358	2,044,614	2,058,985	2,742,490	2,885,210
Law Enforcement - Contractual	9,263,901	9,201,848	9,361,542	10,113,570	11,231,020
Non-Departmental	3,130,385	3,693,488	4,489,473	5,306,210	10,312,250
Fire/Rescue Fund	5,694,338	6,271,946	6,277,346	6,698,340	7,543,300
Water Control District	567,904	679,661	686,573	851,470	1,231,040
Debt Service Fund	715,143	715,143	715,144	719,325	715,200
Capital Projects Fund	2,506,213	874,911	644,030	2,399,738	6,491,930
Utilities Fund	9,854,152	10,529,853	10,355,952	12,712,600	12,676,800
Stormwater Fund	863,693	835,442	980,272	1,159,000	1,155,000
Vehicle Maintenance Fund	181,567	220,759	201,907	257,700	277,300
Information Technology Fund	681,211	618,792	682,971	1,164,730	1,111,820
Insurance Fund	718,927	607,004	638,699	780,900	767,300
Total expenditures	**$ 45,847,418**	**$ 46,838,846**	**$ 47,845,530**	**$ 59,266,393**	**$ 69,351,310**
Excess of revenue over expenditures	**$ 5,121,416**	**$ 6,410,429**	**$ 8,153,935**	**$ -**	**$ -**
Beginning Fund Balance and Net Position	$ 82,409,767	$ 87,531,183	$ 93,941,612	$ 102,095,547	$ 99,386,984
Ending Fund Balance and Net Position	**$ 87,531,183**	**$ 93,941,612**	**$ 102,095,547**	**$ 99,386,984**	**$ 93,907,874**

GENERAL FUND

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

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Revenue:						
Taxes	$ 11,405,812	$ 12,031,326	$ 13,004,889	$ 13,500,700	$ 14,588,400	
Licenses and permits	4,836,099	4,959,658	5,368,949	5,080,590	5,219,640	
Intergovernmental revenue	5,341,973	5,520,089	5,734,143	5,959,650	6,059,310	
Charges for services	3,751,841	4,344,019	4,296,111	4,193,620	4,717,500	
Fines and forfeitures	1,290,383	961,268	746,036	656,000	683,700	
Miscellaneous revenue	2,190,099	1,363,415	1,395,376	1,299,400	1,324,400	
Use of fund balance	-	-	-	1,832,630	4,788,670	
Total revenue	**$ 28,816,207**	**$ 29,179,775**	**$ 30,545,504**	**$ 32,522,590**	**$ 37,381,620**	**14.9%**
Expenditures:						
Departmental						
City Commission	$ 382,772	$ 394,900	$ 383,230	$ 460,180	$ 466,390	
City Manager	399,680	402,644	429,437	444,480	466,080	
City Attorney	246,710	258,786	255,222	284,300	286,260	
City Clerk	238,568	251,629	269,274	299,060	317,390	
Human Resources	305,615	292,948	292,182	412,590	412,380	
Finance	862,776	718,963	780,628	911,130	982,770	
Public Works	3,402,150	3,840,395	3,849,475	6,842,850	5,123,900	
Parks and Recreation	4,049,355	4,385,120	4,493,188	4,705,730	4,897,970	
Community Development	1,782,358	2,044,614	2,058,985	2,742,490	2,885,210	
Police - Contractual	9,263,901	9,201,848	9,361,542	10,113,570	11,231,020	
Non-Departmental	3,130,385	3,693,488	4,489,473	5,306,210	10,312,250	
Total expenditures	**$ 24,064,270**	**$ 25,485,335**	**$ 26,662,636**	**$ 32,522,590**	**$ 37,381,620**	**14.9%**
Change in Fund Balance	**$ 4,751,937**	**$ 3,694,440**	**$ 3,882,868**	**$ (1,832,630)**	**$ (4,788,670)**	
Fund balance						
Beginning balance	$ 33,123,047	$ 37,874,984	$ 41,569,424	$ 45,452,293	$ 43,619,663	
Ending balance	**$ 37,874,984**	**$ 41,569,424**	**$ 45,452,293**	**$ 43,619,663**	**$ 38,830,993**	
Fund balances						
Assigned:						
Future capital projects	$ 750,000	$ 1,227,100	$ -	$ -	$ -	
Disaster Assistance	2,450,000	2,450,000	3,500,000	3,500,000	3,500,000	
Scholarships	7,311	-	-	-	-	
Subsequent year's expenditures	-	-	832,630	832,630	-	
Unassigned	34,667,673	37,892,324	41,119,663	39,287,033	35,330,993	
Total fund balances	**$ 37,874,984**	**$ 41,569,424**	**$ 45,452,293**	**$ 43,619,663**	**$ 38,830,993**	

General Fund Schedule of Revenues

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Revenue:						
Taxes						
Ad Valorem Taxes	$ 7,463,113	$ 8,126,461	$ 8,948,180	$ 9,559,800	$ 10,486,900	
Utility Services Taxes	2,664,217	2,738,056	2,867,886	2,740,900	2,886,500	
Communications Services Taxes	1,052,219	969,396	867,105	925,000	875,000	
Local Business Tax	226,263	197,413	321,718	275,000	340,000	
Total locally levied taxes	**$11,405,812**	**$12,031,326**	**$13,004,889**	**$13,500,700**	**$14,588,400**	**8.1%**
Licenses and Permits & Assessments						
Building Permits	$ 675,280	$ 840,653	$ 1,114,379	$ 1,050,000	$ 975,000	
Franchise Fees	2,605,797	2,603,229	2,743,815	2,613,600	2,739,190	
Impact Fees	33,750	-	-	-	-	
Special Assessments	1,414,230	1,414,886	1,388,696	1,363,490	1,447,350	
Other Permits, Fees And Special Assessments	107,042	100,890	122,059	53,500	58,100	
Total licenses and permits & assessme	**$ 4,836,099**	**$ 4,959,658**	**$ 5,368,949**	**$ 5,080,590**	**$ 5,219,640**	**2.7%**
Intergovernmental Revenue						
State Revenue Sharing	$ 1,322,747	$ 1,390,969	$ 1,495,283	$ 1,391,000	$ 1,495,300	
Special Fuel Tax: 8th Cent	430,666	434,097	469,656	435,000	469,700	
Alcoholic Beverage License	4,165	4,536	3,938	4,000	4,000	
Half Cent Sales Tax	2,721,860	2,821,490	2,873,364	2,878,000	2,873,400	
Local Option Gas Tax: 6th cent	439,371	451,506	466,325	451,500	466,300	
Local Option Gas Tax: 1-3 cent	270,302	275,828	286,041	275,800	286,000	
Local Option Gas Tax: 5th Cent	45,692	47,606	48,352	47,600	48,300	
Business Licenses	60,918	47,806	44,932	34,000	46,300	
School Resource Officer	46,252	46,252	46,252	46,000	370,010	
NRCS Grant Proceeds	-	-	-	396,750	-	
Total intergovernmental revenue	**$ 5,341,973**	**$ 5,520,089**	**$ 5,734,143**	**$ 5,959,650**	**$ 6,059,310**	**1.7%**

General Fund Schedule of Revenues - continued

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Charges for services						
Payment In Lieu of Taxes	$ -	$ 189,965	$ 178,700	$ 171,500	$ 159,800	
Canal Maintenance Fee-WCD	471,464	607,543	621,440	630,620	1,163,900	
Administrative Fees-WCD	60,000	59,784	52,800	50,800	50,200	
Administrative Fees-Fire & Rescue	217,000	527,611	493,100	460,300	486,700	
Administrative Fees-Stormwater	90,000	89,388	81,700	86,500	83,700	
Administrative Fees-Water & Sewer Fund	2,250,000	1,018,689	967,800	941,600	918,500	
Privilege Fees Water & Sewer Fund	-	1,195,784	1,213,700	1,213,700	1,217,000	
Election Fees	-	3,456	-	2,000	-	
Notary Fees	124	105	35	-	-	
Lien Research Fees	65,988	69,540	65,300	55,000	55,000	
Lobbyist Registration	-	-	1,300	-	400	
Dishonored Payment Fees	685	424	1,186	300	300	
Community Garden Plot	120	240	520	200	200	
Parks and Recreation	1,721	44	-	-	-	
Park Shelter Rentals	15,598	17,431	15,083	17,000	16,300	
Park Concessions	-	878	954	1,000	900	
Facility Rentals	17,363	23,675	29,560	21,000	26,600	
Pool Admissions	17,555	9,344	11,010	17,500	10,200	
City Swim Lessons	5,669	6,078	8,468	6,000	7,300	
Private Swim Lessons	720	30	-	-	-	
Swim Central Lessons	14,245	9,170	15,116	9,000	9,000	
Fee Supported Programs	497,773	2,155			-	
Teen Club Dues	-	21,462	30,591	25,000	25,000	
Teen Club Fundraiser	-	-	-	-	-	
Senior Trips & Activities	-	7,486	6,668	6,500	7,100	
Teacher Planning Days	-	15,417	25,288	24,000	20,400	
Adult Sports	-	3,630	3,225	-	3,500	
Youth Soccer	(41)	27,597	25,623	26,000	26,600	
Youth Baseball	-	9,313	12,730	10,000	10,000	
Family Trips	-	3,484	3,417	-	3,500	
Summer Recreation & Camps	-	232,550	248,427	225,000	230,500	
Holiday Camp	-	17,780	16,595	16,800	17,200	
Spring Camp	-	19,475	16,920	17,000	17,000	
Recreation Concessions	4,143	1,964	1,667	1,800	1,800	
Youth Basketball	-	9,200	9,784	9,000	9,500	
Fee Supported Events	21,714	15,840	1,692	15,500	8,800	
Haunted Hamptons	-	18,466	25,836	25,000	22,200	
Afterschool Program	-	102,228	99,956	100,000	100,000	
Registration Fees	-	6,792	9,920	8,000	8,400	
Total charges for services	**$ 3,751,841**	**$ 4,344,019**	**$ 4,296,111**	**$ 4,193,620**	**$ 4,717,500**	**12.5%**

General Fund Schedule of Revenues - continued

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Fines and Forfeitures						
Judgment & Fines- County Court	$ 147,133	$ 162,485	$ 119,336	$ 125,000	$ 119,300	
Fines-Violation of Local Ordinances	1,024,296	743,652	585,473	500,000	540,900	
Fines-Parking Citations	7,981	3,082	4,002	3,000	3,000	
Mitigation Settlements	98,633	31,310	16,310	20,000	10,000	
Fines-Local Ordinance Application	10,590	8,930	20,415	7,000	10,000	
Mitigation Application	1,750	11,810	500	1,000	500	
Total fines and forfeitures	**$ 1,290,383**	**$ 961,268**	**$ 746,036**	**$ 656,000**	**$ 683,700**	**4.2%**
Miscellaneous Revenue						
Interest Earnings	$ 266,721	$ 283,572	$ 209,111	$ 235,000	$ 235,000	
Facilities rental	779,124	792,579	814,141	830,600	843,700	
Tower Leases	219,804	159,544	264,374	220,300	240,700	
Bus Bench Rentals	3,000	-	-	-	-	
Miscellaneous Revenue-Other	860,462	54,856	59,083	1,000	-	
Veteran's Memorial Plate Sales	15	72	85	-	-	
Recycling Proceeds	22,803	12,625	20,646	7,500	-	
Fuel Tax Refund	6,064	8,064	7,316	5,000	5,000	
Workers' Compensation Reimbursements	4,213	16,365	8,683	-	-	
Miscellaneous Charges-Employee ID Cards	20	25	-	-	-	
Miscellaneous - Other	27,873	35,714	11,937	-	-	
Total miscellaneous revenue	**$ 2,190,099**	**$ 1,363,415**	**$ 1,395,376**	**$ 1,299,400**	**$ 1,324,400**	**1.9%**
Use of Fund Balance						
Use of Fund Balance or Net Position	$ -	$ -	$ -	$ 1,832,630	$ 4,788,670	
Total non-revenue	**$ -**	**$ -**	**$ -**	**$ 1,832,630**	**$ 4,788,670**	
Total revenue	**$28,816,207**	**$29,179,775**	**$30,545,504**	**$32,522,590**	**$37,381,620**	**14.9%**

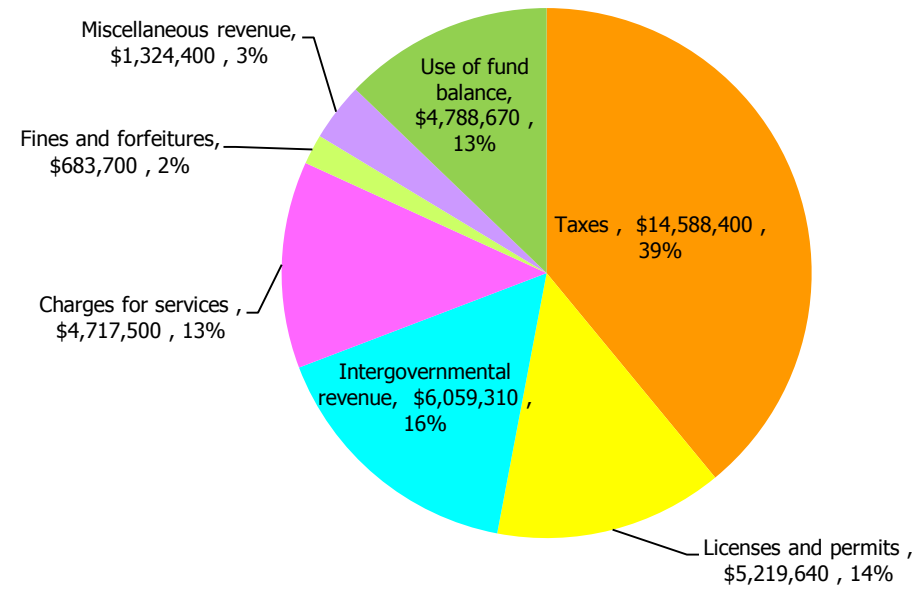
General Fund Schedule of Expenditures

City of North Lauderdale

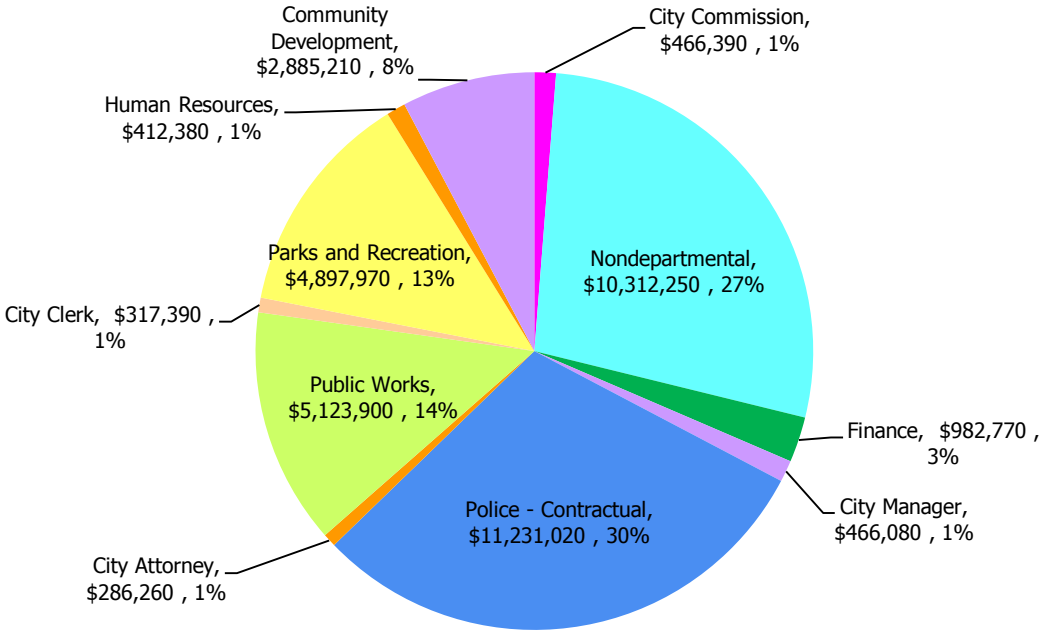
Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Expenditures:						
City Commission	$ 382,772	$ 394,900	$ 383,230	$ 460,180	$ 466,390	1.3%
City Manager	399,680	402,644	429,437	444,480	466,080	4.9%
City Attorney	246,710	258,786	255,222	284,300	286,260	0.7%
City Clerk	238,568	251,629	269,274	299,060	317,390	6.1%
Human Resources	305,615	292,948	292,182	412,590	412,380	-0.1%
Finance	862,776	718,963	780,628	911,130	982,770	7.9%
Public Works	3,402,150	3,840,395	3,849,475	6,842,850	5,123,900	-25.1%
Parks and Recreation	4,049,355	4,385,120	4,493,188	4,705,730	4,897,970	4.1%
Community Development	1,782,358	2,044,614	2,058,985	2,742,490	2,885,210	5.2%
Police - Contractual	9,263,901	9,201,848	9,361,542	10,113,570	11,231,020	11.0%
Nondepartmental	3,130,385	3,693,488	4,489,473	5,306,210	10,312,250	94.3%
Total expenditures	**$24,064,270**	**$25,485,335**	**$26,662,636**	**$32,522,590**	**$37,381,620**	**14.9%**

General Fund Revenue by Source – FY 2019



General Fund Expenditures by Department – FY 2019



LEGISLATIVE DEPARTMENTS

CITY COMMISSION

CITY MANAGER

CITY ATTORNEY

CITY CLERK

CITY COMMISSION

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/Rescue Assessment, Water Control District Special Assessment and Solid Waste Collection Assessment rates
- Remain the primary point of contact for resident ideas and concerns, and work with City staff toward resolution

ACCOMPLISHMENTS (FY 2018)

- ✓ 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.

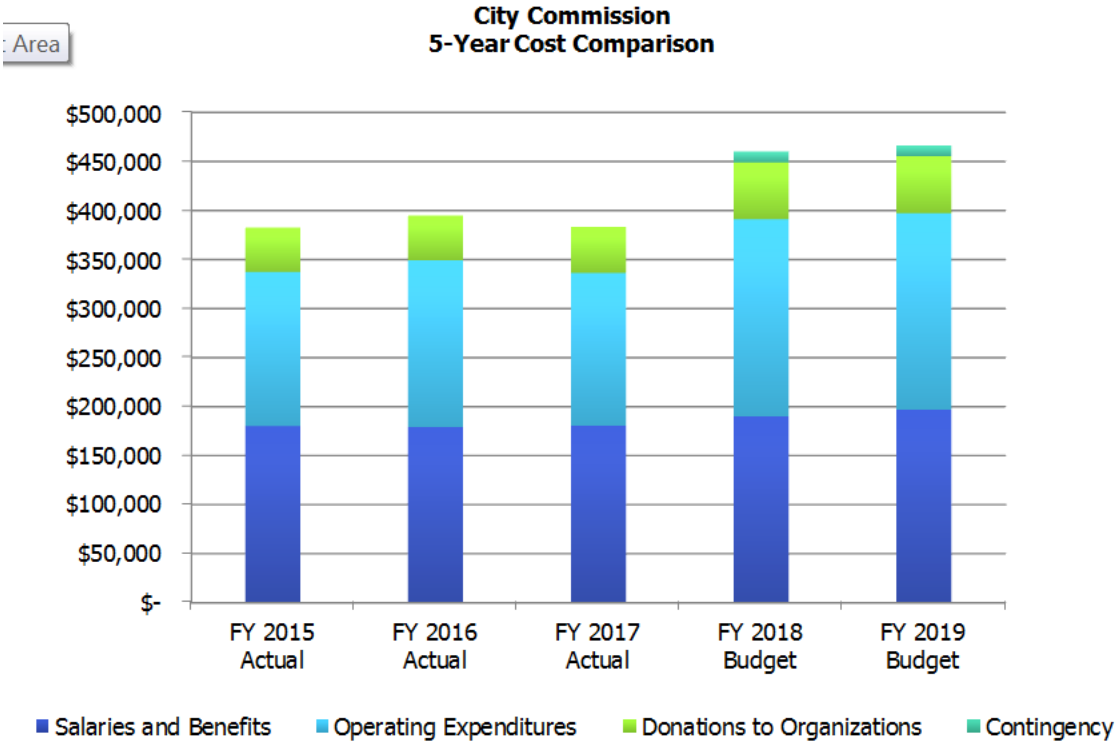
Strategic Priorities and Performance Measures

<u>Citywide Goal</u>: 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
Percent of employees directly under the Commission's control evaluated per City Charter, per year.	100%	100%	100%	100%	100%



City Commission Schedule of Detail Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
City Commission (0101)						
Regular Salaries And Wages	$ 73,684	$ 75,566	$ 78,277	$ 80,000	$ 84,540	
Commission Monthly Reimbursement	21,424	21,263	21,424	21,270	21,270	
FICA Taxes	7,305	7,604	7,840	7,780	8,290	
Commission Statutory Pension	5,916	6,991	6,991	7,000	7,000	
Health/Dental Insurance	70,397	66,202	64,638	72,300	74,050	
Life Insurance	1,362	1,570	1,501	1,570	1,660	
Lobbying	30,000	30,000	7,500	40,000	40,000	
Re-Districting	-	8,320	-	-	-	
Travel And Per Diem	5,761	(100)	6,461	8,000	8,000	
Communication Services	1,439	1,444	690	5,000	1,000	
General Printing & Binding	-	6	-	500	500	
Promotional Activities	3,908	3,612	3,670	7,000	7,000	
Other Current Charges-Misc	119	2,594	386	2,000	2,000	
General Office Supplies	42	76	-	500	500	
Meetings	395	740	430	1,500	1,500	
Misc Operating Supplies	133	28	23	1,000	-	
Books/Subscriptions/Publications	-	70	20	300	300	
Memberships/Professional Dues	10,543	11,733	11,089	13,000	17,000	
Training and Seminars	-	2,675	-	-	3,000	
Workers' Compensation	168	189	210	180	120	
Information Technology	104,760	108,903	125,270	122,450	119,420	
Area Agency On Aging	12,259	15,089	14,651	15,490	15,690	
Commission Requests	-	-	159	3,000	3,000	
Women In Distress	2,000	2,000	4,000	4,400	4,400	
Boys And Girls Club	18,000	18,000	18,000	18,000	18,000	
Family Central	11,657	-	-	-	-	
Junior Achievement	-	-	-	6,690	6,400	
Broward Regional Health Planning Council, Inc	-	5,000	5,000	5,000	-	
Early Learning Coalition	-	-	-	-	5,000	
South Florida Rehab & Emergency Support Team	-	250	-	250	250	
Broward 211	1,500	5,077	5,000	5,000	5,500	
Contingency-Commission	-	-	-	11,000	11,000	
Total City Commission	**$ 382,772**	**$ 394,900**	**$ 383,230**	**$ 460,180**	**$ 466,390**	**1.3%**

CITY MANAGER

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 2018)

- ✓ Kept the Commission fully informed about latest developments in Tallahassee regarding Property Tax Constitutional amendment and other pertinent issues through presentations at workshops and meetings as well as through direct verbal communication.
- ✓ Started roadway reconstruction of Kimberly Blvd (West side)
- ✓ Jaycee park improvements – Phase I
- ✓ West Kimberly Blvd. repaving, median landscaping and speed hump installation
- ✓ City Hall front lawn monument sign installed
- ✓ Upgraded City's Public Educational Government cable channel (Comcast Channel 78) for video/sound broadcasting
- ✓ Fire Station upgrades

UPCOMING INITIATIVES

Improving and strengthening neighborhood services while fostering local "neighborhood partnership" programs continues to be a primary focus for the City. The City will also continue the Housing Rehabilitation and Hardening programs and the Purchase Assistance Program using the CDBG funding allocated to the City during the upcoming year. Focus on Economic Development programs will be enhanced.

Added focus to improvements such as lighting, signage and landscaping along major roadways has been funded. Improving our roadway appearance has been a successful effort and is highly appreciated by our residents.

Sewer Lining Improvements – A capital improvement program is continuing for the sewer system that will address its aging infrastructure. The project will be completed in phases and will take multiple years to complete.

North Lauderdale Recreation Foundation – The City's North Lauderdale Recreation Foundation – a not-for-profit corporation, which serves as a fundraising tool for the City, will continue to pursue grants and donations. These will offset some of the costs allocated in the general fund to conduct various events such as the day-to-day operations and schedule of preventative maintenance. The Foundation is separate from the City and has contributed most recently to maintaining Parks and Recreation areas. Its current accomplishments and objectives include:

- ✓ Reached Foundation's milestone of bringing in more than $100K in revenue through grants, sponsorships, donations and gifts.
- ✓ Continue assistance in sponsorship and donations for the enhancement of City recreations.
- ✓ The City continues to evaluate and re-focus its continuing services toward essential/high-value service areas that "we do best." This allows for contract services opportunities that improve service quality while maintaining or reducing City costs.
- ✓ All of this will be accomplished in a fiscally prudent and responsible fashion following the goal-setting support and policy direction of the City Commission.

City Manager Organizational Chart



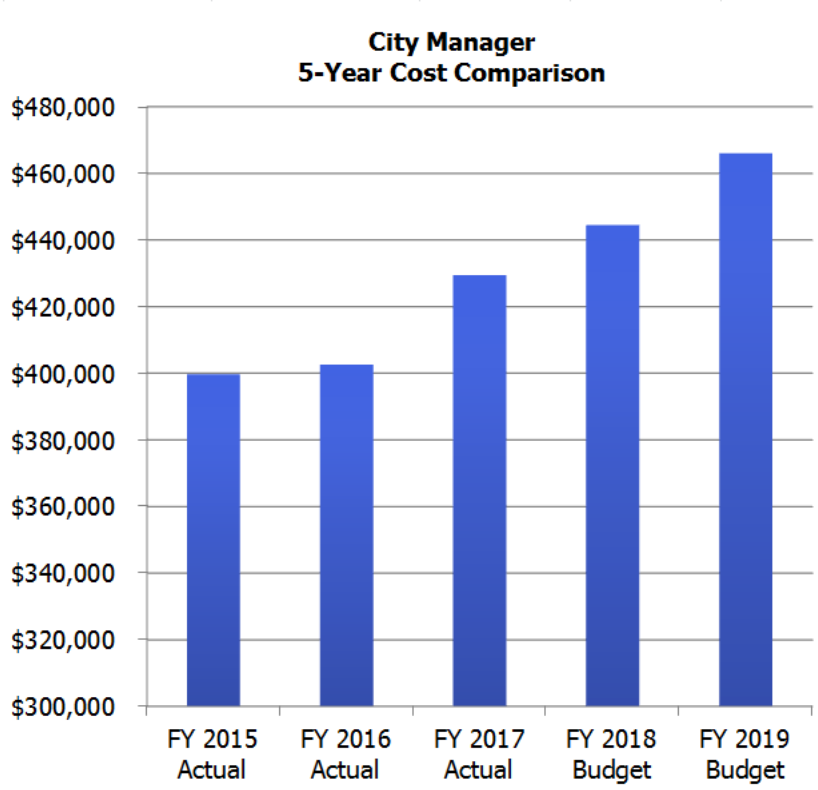
Strategic Priorities and Performance Measures

<u>Citywide Goal</u>: 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 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 of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
City Manager (0501)						
Regular Salaries And Wages	$ 226,504	$ 238,323	$ 248,665	$ 249,070	$ 260,800	
Flexible Spending Contr.	2,500	2,550	2,550	2,500	2,600	
Overtime	-	-	-	500	500	
FICA Taxes	13,815	14,685	15,330	15,370	15,820	
401 (A) Retirement	44,761	53,589	61,899	62,390	63,480	
457 Deferred Compensation	24,875	25,250	25,250	25,260	25,850	
Health/Dental Insurance	22,117	20,610	27,231	23,340	31,740	
Disability Insurance	8,678	3,684	5,833	4,890	6,110	
Life Insurance	448	511	511	520	610	
John Hancock Life Insurance	5,700	5,700	5,700	5,700	5,700	
Misc Consulting Services	-	-	-	5,000	4,700	
Travel And Per Diem	3,267	43	860	4,000	3,500	
Communication Services	219	361	534	1,000	1,000	
Vehicle Lease Payments	10,587	4,428	4,428	4,500	5,520	
General Printing & Binding	-	-	-	1,000	500	
Misc Marketing/Info Tools	-	-	-	2,500	2,000	
Other Current Charges-Misc	90	9	-	750	1,000	
Community Recognition	-	-	-	500	500	
City Manager's Misc Exp	91	-	66	1,000	1,000	
General Office Supplies	10	-	785	1,000	750	
Fuel-City Vehicles	1,363	828	-	2,000	1,500	
Books/Subscriptions/Publications	-	-	-	500	500	
Memberships/Professional Dues	1,895	1,895	2,015	2,500	2,500	
Training And Seminars	891	25	390	2,000	2,000	
Workers' Compensation	336	450	550	450	310	
Vehicle Maintenance	2,961	-	-	-	-	
Information Technology	28,572	29,701	26,840	26,240	25,590	
Total City Manager	**$ 399,680**	**$ 402,644**	**$ 429,437**	**$ 444,480**	**$ 466,080**	**4.9%**

CITY ATTORNEY

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 2018)

- ✓ Maintained City focus; provided leadership and sought continuous quality improvement.
- ✓ Assisted with personnel matters, including successfully defending the City against a number of claims for unemployment 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.
- ✓ Provided guidance on background screening matters related to youth leagues.
- ✓ Advised staff on issues related to potential child abuse concerns.
- ✓ Reviewed second mortgages and promissory notes related to Residential Construction Mitigation Grant Program and First Time Homebuyer Assistance.
- ✓ Addressed issues related to consideration of Short Term Residential Facilities within the City.
- ✓ Provided legal research and analysis on potential increases to local business tax receipts.

- ✓ 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.
- ✓ Attended all meetings of the City's Charter Review Committee and provided the committee with legal guidance.
- ✓ Drafted ballot referenda ordinances at the direction of the City Commission upon recommendation of the Charter Review Committee.
- ✓ Provided legal guidance related to the State's implementation of the medical marijuana initiative

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.

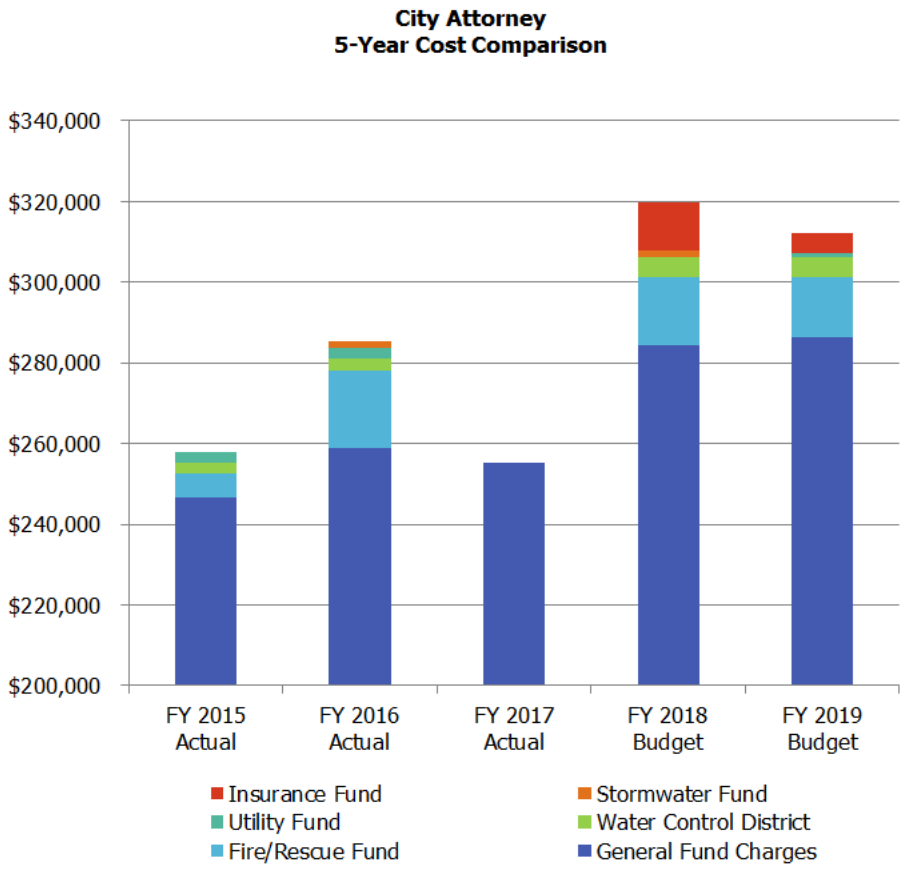
Strategic Priorities and Performance Measures

<u>Citywide Goal</u>: 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
Annual number of ordinances prepared/reviewed.	16	22	17	15	15
Annual number of resolutions prepared/reviewed.	122	101	122	110	110
Annual number of Agenda Orders prepared.	SEU 3 SPR 7 VAR 1	SEU 3 SPR 9 VAR 0	SEU 3 SPR 3 VAR 0	SEU 3 SPR 3 VAR 1	SEU 3 SPR 3 VAR 1
Annual number of Memoranda prepared.	103	134	65	100	75



City Attorney Schedule of Detail Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
City Attorney (1401)						
Legal Srvs-City Retainer	$ 181,914	$ 187,379	$ 192,992	$ 198,800	$ 204,760	
Legal Srvs-Human Resources	24,120	7,351	5,392	10,000	8,000	
Legal Srvs-Finance	-	-	731	5,000	2,500	
Legal Srvs-Code Enforce.	31,701	55,382	46,705	45,000	45,000	
Legal Srvs-Comm Develop.	2,206	6,139	3,064	15,000	15,000	
Legal Srvs-Public Works	452	882	1,397	2,500	2,500	
Legal Srvs-Parks And Rec	-	205	172	1,000	1,000	
Legal Srvs-General Matters	1,477	-	-	2,000	2,000	
Legal Srvs -City Clerk	3,606	492	3,849	2,000	2,500	
Reimbursable Expenditures	1,234	956	920	3,000	3,000	
Total General Fund Charges	**$ 246,710**	**$ 258,786**	**$ 255,222**	**$ 284,300**	**$ 286,260**	**0.7%**
Budgeted in Other Funds						
Fire/Rescue Fund (115)	$ 6,013	$ 19,125		$ 17,000	$ 15,000	
Water Control District (131)	2,629	3,078		5,000	5,000	
Utility Fund (401)	2,615	2,800		-	1,000	
Stormwater Fund (411)	-	1,538		1,500	-	
Insurance Fund (550)	-	-		12,000	5,000	
Total Other Funds	**$ 11,257**	**$ 26,541**	**$ -**	**$ 35,500**	**$ 26,000**	**-26.8%**
Total City Attorney	**$ 257,967**	**$ 285,326**	**$ 255,222**	**$ 319,800**	**$ 312,260**	**-2.4%**

CITY CLERK

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 2018)

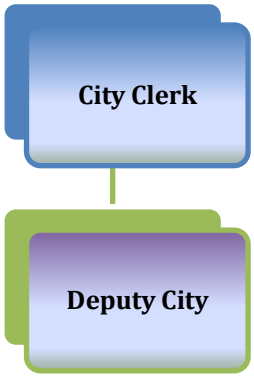
- ✓ Maintained the City's public records in electronic format and updated accordingly
- ✓ Maintained the department's office files
- ✓ Continued to implement a records retention and destruction plan
- ✓ Successfully purged old records according to retention laws

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

City Clerk's Organizational Chart



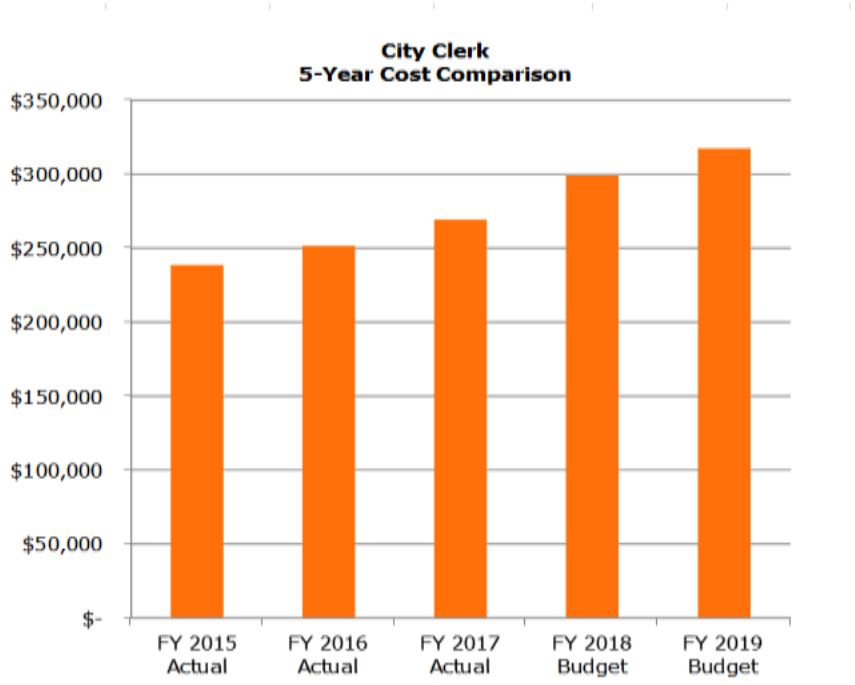
Strategic Priorities and Performance Measures

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
- 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 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 city events photographed.	95%	95%	95%	95%	95%
Percent of time Commission meeting minutes are posted on City website within 5 working days after final approval. Note: This is a new measure for FY 2018.	N/A	N/A	N/A	100%	100%



City Clerk Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
City Clerk (1801)						
Regular Salaries And Wages	$ 104,385	$ 109,284	$ 116,981	$ 119,030	$ 135,840	
Overtime	-	-	-	500	500	
FICA Taxes	7,817	8,014	8,604	8,720	10,590	
401 (A) Retirement	14,828	14,144	16,116	16,620	16,710	
457 Deferred Compensation	404	230	940	1,150	1,250	
Health/Dental Insurance	5,892	20,912	23,510	25,870	27,410	
Disability Insurance	964	779	1,119	1,220	1,490	
Life Insurance	406	483	511	520	610	
Travel And Per Diem	742	1,275	1,100	3,000	3,000	
Communication Services	-	-	-	1,000	-	
Misc Marketing/Info Tools	1,470	-	-	2,000	2,000	
Codification Of Ordinance	700	6,568	950	6,500	6,500	
Newsletter	32,955	19,418	21,835	25,000	25,000	
City Stationary	968	1,636	3,466	1,500	2,000	
Other Current Charges-Misc	1,656	1,626	1,327	15,000	7,500	
Legal Advertising	9,819	14,061	12,925	15,000	15,000	
Community Recognition	396	-	35	1,500	1,500	
Election Expenditures	6,187	576	11,541	6,000	12,000	
General Office Supplies	-	-	-	1,000	1,000	
Books/Subscriptions/Publications	314	700	1,086	1,000	1,200	
Memberships/Professional Dues	360	888	475	1,500	1,500	
Training And Seminars	349	1,302	1,783	1,500	2,000	
Workers' Compensation	336	232	230	190	130	
Information Technology	47,620	49,501	44,740	43,740	42,660	
Total City Clerk	**$ 238,568**	**$ 251,629**	**$ 269,274**	**$ 299,060**	**$ 317,390**	**6.1%**

OPERATING DEPARTMENTS

HUMAN RESOURCES

FINANCE

PUBLIC WORKS / UTILITIES

PARKS AND RECREATION

COMMUNITY DEVELOPMENT

POLICE

NON-DEPARTMENTAL

HUMAN RESOURCES DEPARTMENT

MISSION

To assist the City in meeting its goal of hiring the best qualified employees and assist management in the training, monitoring and recognition of staff performance to foster high service levels to our residents.

BACKGROUND

The Department coordinates with the City Manager to develop comprehensive managerial and supervisory training programs that nurture a common duty/purpose based on core values that promote professional responsibility. 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 onboarding, employee benefits, employee relations, employee development and training and City insurance claims / coverage.
- 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.
- Is the primary contact for the City's two collective bargaining units
    1. Metro Broward Professional Firefighters (MBPFF)
    2. Federation of Public Employees (FPE)
- Coordinates the annual preparation of the Comprehensive Pay and Classification Plan for all employee groups.
- Administers the City's retirement and deferred compensation plans.
- Coordinates the City's administration of blanket insurance coverage and claims including general liability, automotive, workers' compensation, property damage and employee group insurance benefits (health, dental, vision, life, long-term disability and short-term disability).
- Negotiates individual annual policy renewals and administers the open enrollment process for all employees.

ACCOMPLISHMENTS (FY 2018)

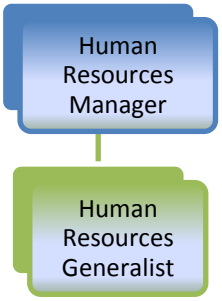
- ✓ Continued to develop knowledge and efficiencies of the City's Human Resources / Payroll MUNIS software system.
- ✓ Continued to monitor working conditions and provided supervisory training programs that enhanced staff productivity and job satisfaction.
- ✓ Monitored and maintained current employee 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 various events including Employee Appreciation Day, Holiday Luncheon and 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, health screenings and assessments.
- ✓ Continued promotion of employee self-service portal and ESS Mobile App.
- ✓ Continuation of Tyler Content Management (document imaging) of employee personnel records so that the documents are accessible from within the HR Payroll MUNIS software.

- ✓ Implementation of MUNIS applicant tracking program to improve recruitment, selection and retention process of qualified personnel.
- ✓ Utilization of on-line recruitment sites and job boards to reach candidates increasing the pool of skilled applicants.
- ✓ Complete job description reviews and updates.

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.
- Continue to assist with employee events and committees.
- Conduct training sessions, workshops and seminars to promote a worker-friendly atmosphere and enhance employee effectiveness.
- Negotiations 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.
- Continued use of on-line recruitment sites as primary advertising source and monitoring cost savings of using on-line advertising.
- Identify ways to improve and expedite new hire background checks.

Human Resources Department Organizational Chart



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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 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%	95%	95%	100%	100%
Percent of data entry associated with payroll reviewed and approved prior to each bi-weekly payroll.	98%	98%	98%	100%	100%
Percent of time the certified list is completed within 2 weeks of the last interview.	93%	95%	96%	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.	N/A	N/A	N/A	3	5



Human Resources Department Schedule of Detail Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Human Resources (0601)						
Regular Salaries And Wages	$ 125,775	$ 117,532	$ 120,197	$ 134,700	$ 143,200	
Internships	-	1,980	7,853	25,000	25,000	
FICA Taxes	8,861	8,430	9,377	8,910	11,120	
401 (A) Retirement	16,545	13,435	14,930	17,610	17,870	
457 Deferred Compensation	1,500	1,269	1,779	1,500	2,100	
Health/Dental Insurance	31,209	28,423	24,588	39,020	27,410	
Disability Insurance	1,146	959	854	1,300	1,470	
Life Insurance	308	298	298	350	440	
Unemployment Compensation	7,494	13,821	5,737	10,000	10,000	
Misc Consulting Services	1,080	-	-	15,000	15,000	
Temporary Assistance	-	-	-	15,000	15,000	
Flexible Spending Admin Fees	2,627	2,354	2,165	4,000	4,000	
Travel And Per Diem	97	-	-	3,500	3,500	
General Printing & Binding	977	1,030	954	2,500	2,000	
Employee Wellnes Prog	1,531	3,469	5,156	6,000	6,000	
Employee Events	20,965	24,242	23,705	28,000	28,000	
Recognition Events	5,146	5,005	4,157	5,000	5,000	
Employee Incentive Prg	4,008	4,000	4,000	4,000	5,000	
Other Current Charges-Misc	21	849	-	500	500	
Advertising	12,077	12,768	15,790	16,000	16,000	
Random Drug Testing	-	-	-	1,000	1,000	
Civil Service Test	(1,820)	107	-	1,000	1,000	
Pre-Employment Screening	11,423	9,625	6,000	15,000	15,000	
General Office Supplies	104	672	1,063	2,000	2,000	
Books/Subscriptions/Publications	787	537	1,757	2,000	2,000	
Memberships/Professional Dues	1,155	550	503	1,500	1,500	
External Tuition Assistance	-	-	-	-	-	
Training And Seminars	869	648	749	2,000	2,000	
Workforce Training	13,466	976	4,580	15,000	15,000	
Workers' Compensation	168	370	200	210	140	
Information Technology	38,096	39,601	35,790	34,990	34,130	
Total Human Resources	**$ 305,615**	**$ 292,948**	**$ 292,182**	**$ 412,590**	**$ 412,380**	**-0.1%**

FINANCE DEPARTMENT

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.
- Monitor the City's fund balances.
- Prepare all financial reports – including the Comprehensive Annual Financial Report (CAFR) 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

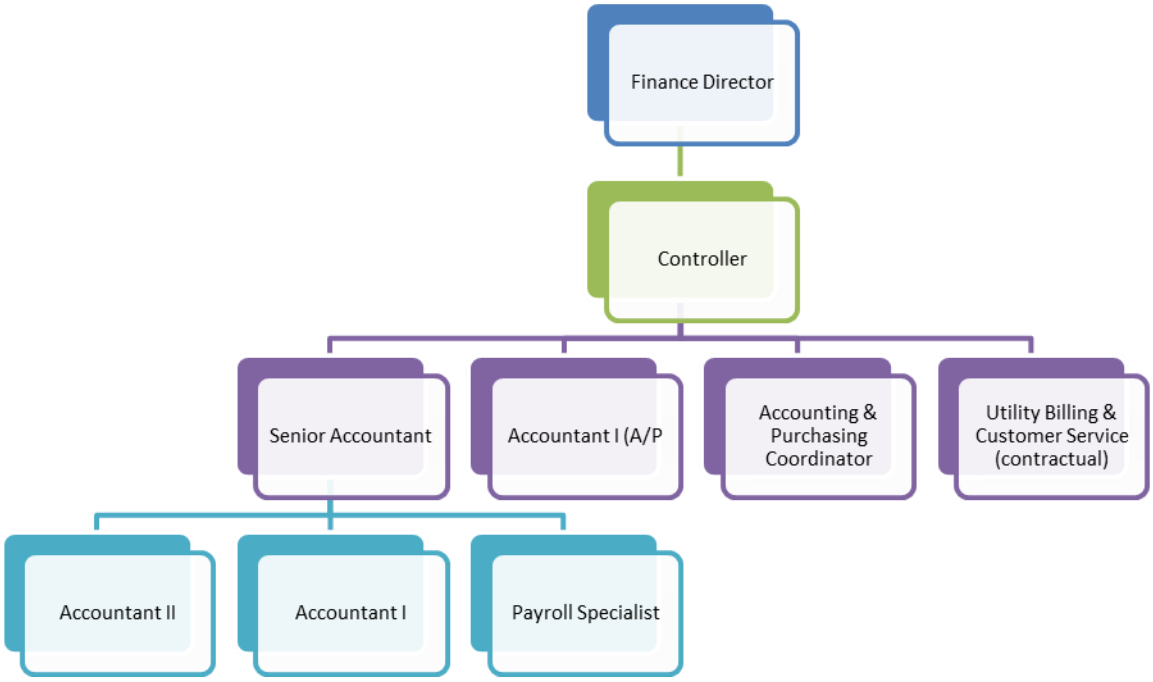
ACCOMPLISHMENTS (FY 2018)

- ✓ Received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award for the 36th consecutive year.
- ✓ Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation for the 25th 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.
- ✓ Reviewed and conducted revenue and expenditure analysis to support and justify assessments and various fees.
- ✓ Managed and submitted claims for partial reimbursement of expenses incurred due to Hurricane Irma.

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.
- Evaluate and select option for offsite cash payment location(s) for utility bill payments.
- Transition stormwater charges from the utility (water) bill to the tax bill via a special assessment.
- Evaluate citywide options to enhance online payment options among different software programs.

Finance Department Organizational Chart



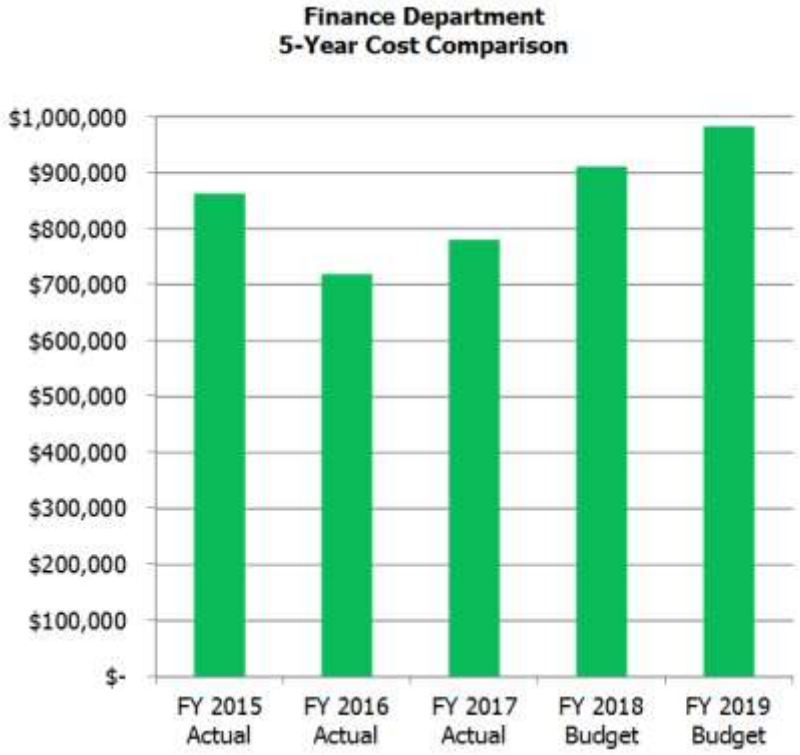
Strategic Priorities and Performance Measures

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.
- Continue to expand the use of the City's website to post financial reports and information available to the residents and general public.
- No repeat finance department items in the external auditor Management Letter for the fiscal year.

Performance Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
GFOA's Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting achieved	Yes	Yes	Yes	Yes	Yes
Annual Proposed Budget, Adopted Budget, Comprehensive Annual Financial Report (CAFR) posted on City Website	Yes	Yes	Yes	Yes	Yes
Repeat finance department items in the Management Letter for the prior fiscal year.	None	None	None	None	None



Finance Department Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Finance (0906)						
Regular Salaries And Wages	$ 555,954	$ 419,929	$ 461,280	$ 508,760	$ 564,950	
Grant Coordinator Incentive	7,235	-	-	-	-	
Car Allowance	415	-	-	-	-	
Overtime	-	-	216	500	500	
FICA Taxes	34,640	30,928	34,206	37,710	43,380	
401 (A) Retirement	34,790	43,252	56,364	71,190	76,770	
457 Deferred Compensation	3,453	3,808	4,251	4,260	4,350	
Health/Dental Insurance	72,094	76,859	90,414	110,280	112,920	
Disability Insurance	2,590	2,426	3,548	4,720	5,890	
Life Insurance	756	1,194	1,363	1,570	1,630	
Temporary Assistance	14,073	-	-	10,000	12,000	
Application Programming	-	-	-	10,000	10,000	
Auditors	53,900	49,900	50,400	58,800	58,000	
Accounting Services	-	4,500	2,250	5,000	6,500	
Travel And Per Diem	1,562	1,120	-	4,000	4,000	
General Printing & Binding	1,392	2,163	1,320	3,000	3,000	
Other Current Charges-Misc	1,014	590	860	1,100	1,100	
General Office Supplies	-	-	-	3,000	2,500	
Books/Subscriptions/Publications	159	-	-	1,000	1,000	
Memberships/Professional Dues	1,254	1,060	650	1,500	1,500	
Training And Seminars	464	746	866	4,000	4,000	
Workers' Compensation	839	1,286	1,060	760	530	
Information Technology	76,192	79,202	71,580	69,980	68,250	
Total Finance	**$ 862,776**	**$ 718,963**	**$ 780,628**	**$ 911,130**	**$ 982,770**	**7.9%**

PUBLIC WORKS DEPARTMENT

MISSION

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

CORE SERVICES

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

Administration

This Division is primarily responsible for providing the City's professional, technical and maintenance services. This includes the preparation of the capital budget, bid specifications and the oversight of the City's solid waste and engineering services contracts.

Building 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.

Streets Maintenance

This Division is responsible for the maintenance of all street surfaces, medians, right of ways and easements in a safe and attractive manner. The Division oversees the sidewalk repair and rehabilitation programs and all street overlay projects.

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 individual 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 2018)

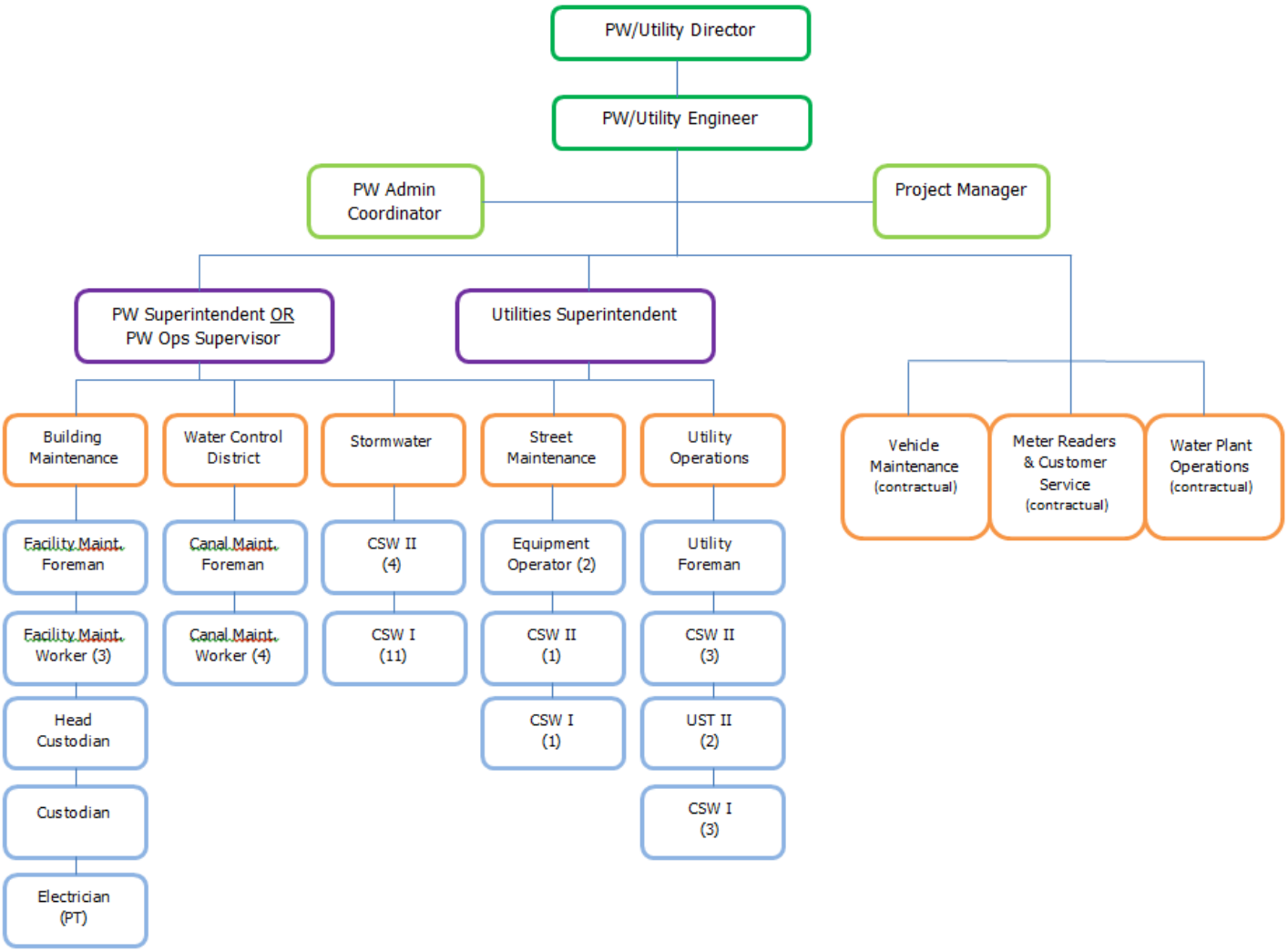
- ✓ Replaced air conditioning units as needed in various City facilities
- ✓ Held two (2) household hazardous waste events
- ✓ Continued replacement of bulbs for street lights with energy efficient units
- ✓ Started median reconstruction of Kimberly Blvd (West side)
- ✓ Completion of canal tree clearing project
- ✓ Decorative features added to street lights
- ✓ Capital purchase of vehicles
- ✓ City wide drainage pipe repairs
- ✓ Charter School roof replacement
- ✓ City wide sidewalk repairs
- ✓ City wide street safety enhancements

- ✓ Rock Island wall project easements
- ✓ Design new City marquee sign
- ✓ Traffic Box wraps

UPCOMING INITIATIVES

- Kimberly Blvd (East side) street resurfacing project
- Continue headwall replacement program at various canal culvert crossings
- City decorative wall coordination and construction
- City entryway signage enhancements
- Median enhancements and plantings
- Additional household hazardous waste events
- Additional marquee sign on west side of city

Public Works/Utilities Department Organizational Chart



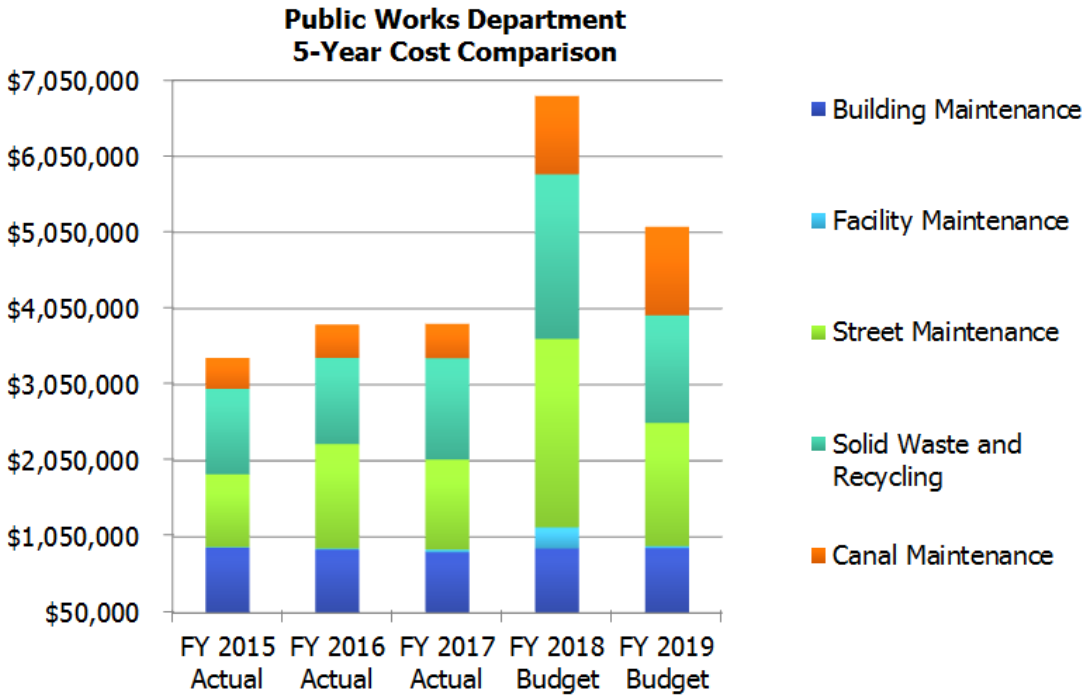
Strategic Priorities and Performance Measures

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
Percent all required qualitative activity reports prepared for the department were completed on time.	95%	97%	95%	97%	98%
Percent of citizen complaints resolved to their satisfaction.	95%	98%	96%	98%	98%
Percent of all decorative site lighting throughout the City's roadways that were maintained monthly.	95%	100%	100%	100%	100%



Public Works Schedule of Detail Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Public Works						
Building Maintenance (3941)						
Regular Salaries And Wages	$ 400,839	$ 404,486	$ 358,153	$ 370,540	$ 360,200	
Overtime	1,699	1,976	6,297	3,000	5,000	
FICA Taxes	28,429	28,222	26,618	24,310	27,570	
401 (A) Retirement	40,091	48,389	42,578	47,990	43,700	
457 Deferred Compensation	4,000	3,543	500	1,000	1,850	
Health/Dental Insurance	83,597	77,247	96,044	122,450	94,990	
Disability Insurance	3,578	3,195	3,135	3,430	3,440	
Life Insurance	1,371	1,356	1,442	1,530	1,410	
Architect And Engineering	525	-	15,345	15,000	15,000	
Pest Control	2,160	3,502	3,181	3,500	5,000	
Travel And Per Diem	168	57	10	1,500	500	
Electricity	7,559	7,356	6,809	10,000	10,000	
R&M-Structures	175,492	154,842	96,559	100,000	150,000	
R&M-Equipment	27,601	20,131	9,875	25,000	25,000	
R&M-Elevator Maintenance	5,057	1,863	1,773	5,000	5,000	
R&M-Generator Maintenance	10,768	5,745	3,310	10,000	10,000	
General Printing & Binding	622	5,200	587	1,000	1,000	
Other Current Charges-Misc	1,916	100	600	1,000	1,000	
General Office Supplies	481	-	-	3,000	3,000	
Fuel-City Vehicles	15,199	9,477	10,336	15,000	15,000	
Operating Equipment	4,582	2,864	3,343	-	-	
Cleaning Supplies	14,780	11,562	14,526	20,000	20,000	
Uniform Purchase	4,083	2,215	1,815	3,000	7,000	
Safety Equipment	1,965	1,735	5,580	5,000	4,500	
Books/Subscriptions/Publications	-	-	-	200	200	
Memberships/Professional Dues	5,608	3,934	6,530	4,000	4,000	
Training And Seminars	470	128	445	1,000	1,000	
Workers' Compensation	5,955	11,919	11,270	18,210	9,890	
Vehicle Maintenance	29,638	43,721	44,204	28,800	26,800	
Information Technology	28,572	29,701	44,740	52,490	51,190	
Capital Machinery	-	-	15,800	-	-	
Hurricane Irma	-	-	15,282	-	-	
Total Building Maintenance	**$ 906,805**	**$ 884,466**	**$ 846,687**	**$ 896,950**	**$ 903,240**	**0.7%**
Facility Maintenance (3942)						
R&M-Structures	$ 7,937	$ 11,434	$ 37,667	$ 275,000	$ 25,000	
Total Facility Maint	**$ 7,937**	**$ 11,434**	**$ 37,667**	**$ 275,000**	**$ 25,000**	**-90.9%**

Public Works Schedule of Detail Expenditures - continued

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Street Maintenance (3946)						
Regular Salaries And Wages	$ 268,079	$ 289,835	$ 314,605	$ 315,430	$ 260,900	
Overtime	3,323	2,222	21,239	5,000	8,000	
FICA Taxes	19,790	20,713	23,865	21,890	20,540	
401 (A) Retirement	25,845	33,675	37,936	37,830	30,180	
457 Deferred Compensation	1,443	1,500	1,500	1,010	1,100	
Health/Dental Insurance	62,800	84,839	93,982	99,680	86,850	
Disability Insurance	2,469	2,643	3,066	2,740	2,480	
Life Insurance	793	965	1,030	1,010	930	
Legal Services	1,743	-	-	-	-	
Electricity	804	839	1,881	2,000	2,000	
Water/Sewer/Garbage	21,152	20,515	22,265	30,000	30,000	
Dump Fees	651	1,760	-	2,000	1,000	
Street Lighting/Electricity	289,705	289,782	311,455	300,000	320,000	
Decorative Street Lighting-FPL	16,817	11,909	19,963	20,000	20,000	
Equipment Rentals	1,863	1,276	2,192	3,000	3,000	
R&M-Equipment	816	5,213	4,183	5,000	5,000	
R&M - Road Resurfacing	7,203	341,092	77,194	1,015,000	250,000	
R&M-Neighborhood Beautification	-	-	-	200,000	100,000	
R&M-Grounds/Buildings	-	-	-	-	15,000	
R&M-Street Lighting	5,834	35,354	16,945	20,000	10,000	
R&M-Street Lighting - SR7	-	-	-	-	10,000	
R&M-Decorative Street Lights	7,065	6,888	127	15,000	15,000	
R&M -Irrigation	17,899	11,626	10,935	24,000	24,000	
R&M-Sidewalk Repair	28,284	25,815	41,636	115,000	165,000	
R&M-Miscellaneous	5,264	2,357	13,557	15,000	25,000	
R&M-Guardrails	-	5,711	(6,469)	10,000	10,000	
Recycling Bins	-	-	-	5,000	-	
Other Current Charges - Misc	-	-	292	-	-	
City Signs	11,020	458	2,327	5,000	5,000	
Fuel-City Vehicles	11,448	7,503	8,022	10,000	10,000	
Operating Equipment	6,170	5,657	2,051	5,000	5,000	
Chemicals	5,451	6,010	5,511	10,000	10,000	
Uniform Purchase	-	3,066	1,637	2,000	3,000	
Safety Equipment	1,593	2,049	2,546	4,000	4,000	
Misc Operating Supplies	2,703	1,370	736	3,000	-	
Rd Materials & Supplies	25,190	46,335	45,429	80,000	80,000	
Swale Medians	10,926	13,757	3,812	10,000	10,000	
Training And Seminars	50	-	-	500	500	
Workers' Compensation	3,722	21,435	22,930	23,080	12,990	
Vehicle Maintenance	71,133	51,670	52,290	41,500	35,600	
Information Technology	19,048	19,801	17,890	17,500	25,590	
Hurricane Irma	-	-	2,479	-	-	
Total Street Maintenance	**$ 958,096**	**$ 1,375,638**	**$ 1,181,039**	**$ 2,477,170**	**$ 1,617,660**	**-34.7%**

Public Works Schedule of Detail Expenditures - continued

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Solid Waste and Recycling (3948)						
External Admin Costs	$ 4,043	$ 4,042	$ 4,042	$ 4,100	$ 4,100	
Solid Waste Services	1,081,105	1,088,681	1,116,989	1,171,260	1,229,000	
Recycling	-	-	-	-	140,000	
Assessment Commission & Fees	35,252	35,219	35,181	41,000	41,000	
Hurricane Irma	-	-	175,626	950,000	-	
Total Solid Waste and Recycling	**$ 1,120,400**	**$ 1,127,942**	**$ 1,331,838**	**$ 2,166,360**	**$ 1,414,100**	**-34.7%**
Canal Maintenance (3947)						
Regular Salaries And Wages	$ 204,726	$ 210,947	$ 216,418	$ 221,830	$ 228,600	
Overtime	1,201	999	3,115	1,000	2,500	
FICA Taxes	16,202	16,508	17,143	17,280	19,020	
401 (A) Retirement	18,554	24,418	25,315	31,060	31,160	
457 Deferred Compensation	5,271	5,270	5,270	5,280	5,370	
Health/Dental Insurance	43,461	41,120	40,717	44,860	47,760	
Disability Insurance	1,879	2,145	2,210	2,290	2,500	
Life Insurance	891	986	979	1,000	1,190	
Legal Srvs-Other Funds	2,629	3,078	451	5,000	5,000	
WCD Board Members	9,146	9,194	9,411	9,630	10,000	
Other Insurance	9,459	10,246	14,750	15,000	15,000	
R&M-Equipment	1,986	7,671	4,647	10,000	10,000	
R&M-Grounds/Building	2,027	18,547	31,737	150,000	675,000	
R&M-Berms	28,150	21,250	19,900	20,000	20,000	
Other Current Charges-Misc	(60)	-	-	500	500	
Fuel-City Vehicles	6,322	5,061	6,154	8,000	8,000	
Operating Equipment	1,611	4,844	2,044	5,000	5,000	
Chemicals	41,186	36,765	27,368	55,000	50,000	
Uniform Purchase	555	625	2,411	2,500	5,000	
Safety Equipment	728	749	1,256	2,000	2,000	
Misc Operating Supplies	1,113	1,569	638	2,000	2,000	
Memberships/Professional Dues	275	545	1,575	1,600	1,600	
Training And Seminars	1,950	2,095	1,715	2,000	2,000	
Workers' Compensation	3,722	8,335	8,980	8,190	5,800	
Vehicle Maintenance	5,928	7,949	8,040	9,600	8,900	
Hurricane Irma	-	-	-	396,750	-	
Total Canal Maintenance	**$ 408,912**	**$ 440,916**	**$ 452,244**	**$ 1,027,370**	**$ 1,163,900**	**13.3%**
Total Public Works	**$ 3,402,150**	**$ 3,840,395**	**$ 3,849,475**	**$ 6,842,850**	**$ 5,123,900**	**-25.1%**

PARKS AND RECREATION DEPARTMENT

MISSION

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

CORE SERVICES

- Offer quality Parks and Recreation 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 layout 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.
- 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 such as North Lauderdale Days and Haunted Hamptons.

ATHLETICS

- Manages the youth baseball, soccer and basketball athletic programs
- Manages cricket, men's and women's soccer adult athletic programs

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.

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.

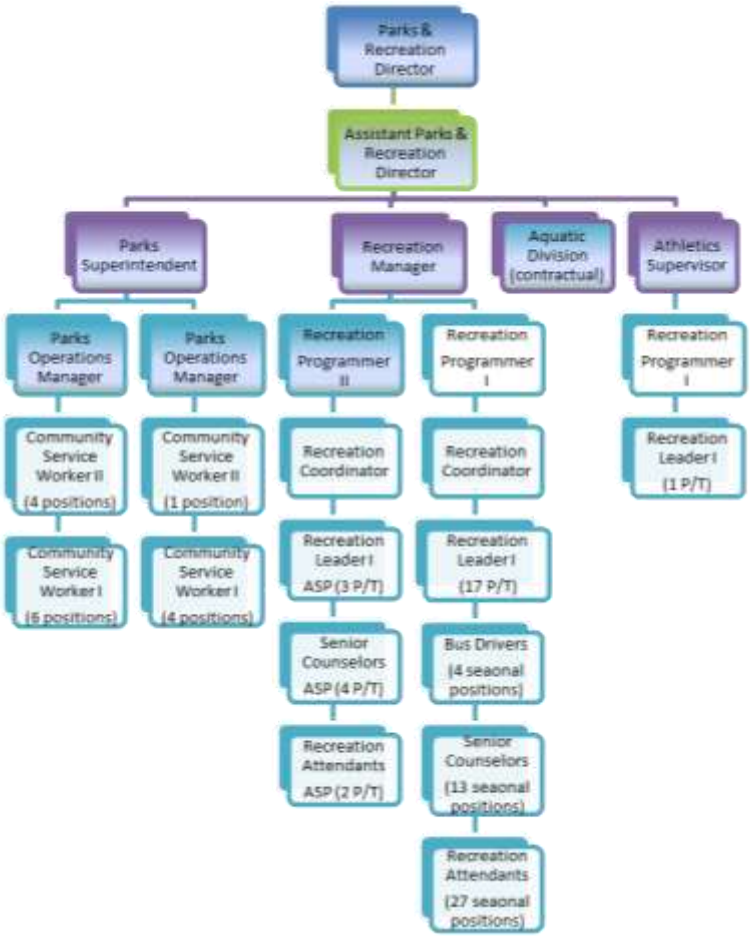
ACCOMPLISHMENTS (FY 2018)

- ✓ Expand the use of Rec Trac Registration System to streamline registrations and cash handling process for Recreation, Athletics and Facility Rentals (Hampton Pines Park and Champions Hall).
- ✓ Rentals at Champions Hall continue to exceed our expectations.
- ✓ Operate senior shopping program for shut-ins.
- ✓ Developed new, summer programs at the Aquatic Center in order to maximize the pool's utilization. Expanded pool attendance for the 7th straight season.
- ✓ Completed work on a $400,000 Land Water Conservation Fund Grant for Hampton Pines Park renovations and received reimbursement from the Federal Government. Renovations include new boat dock, lake fencing, expanded lighting, expanded parking, widening of trails, renovated restrooms, and installation of mountain bike trail.
- ✓ Maintain partnership at all schools located in North Lauderdale.
- ✓ Continue with sponsorship program in partnership with the Foundation.
- ✓ Offered the lowest fee based Summer Recreation Program in Broward County.
- ✓ Summer Recreation Program again exceeded registration expectations and received an excellent rating from the parent surveys.
- ✓ Offered an afterschool Program to 150 students from 4 schools in North Lauderdale
- ✓ Expand partnership with Veterans Group for Exercise Program and Water Aerobics
- ✓ Installed new fallen soldier statue at Veterans Memorial for fallen North Lauderdale resident killed in action in Iraq.
- ✓ Constructed new Memorial Garden at old Veterans Memorial site.
- ✓ Continued "We Care" call-in system for park users to notify us in the event of any issues in parks or facilities.
- ✓ Youth Basketball Program is fastest growing program in Athletics inventory; reach program capacity in three weeks.
- ✓ Phase 1 of Field and Court Light Project Completed – Highland, Landings and Pompano Park Completed. Phase 2 at the Sports Complex is underway.
- ✓ Installed new exterior lighting at Champions Hall.
- ✓ Safety improvements at Bicentennial Park.
- ✓ Phase I of renovations to Jaycee Park were completed.
- ✓ Renovated restrooms at Woodville Park.

UPCOMING INITIATIVES

- Fee study for fee supported programs to assure program viability and value
- Look to expand after school program to 5th school
- Look to add additional parking at Carl Fusco Park.
- Administer the City of North Lauderdale Recreation Foundation in order to obtain grants and donations.
- Connect McNab Road Linear Park with the planned Broward County Greenway Project between the cities of North Lauderdale and Tamarac.
- Implement a WEB-TRAC System for on-line recreation program registration and PASS-TRAC – issuing of ID Cards to Volunteers thru Rec Trac.
- Finalize renovation of all Buses to increase life cycle.
- Purchase new shuttle type bus to replace the 1999 shuttle bus.
- Implement new inspection program for parks crew leaders
- Complete Phase 2 of Field Light Project at Sports Complex.
- Expand social media usage
- Renovate Champions Hall Restrooms to complete facility upgrades
- Install new exercise equipment at Hampton Pines Park, Jaycee Park and Pompano Park
- Obtain cost estimate for artificial turf at Sports Complex.
- Complete Phase II renovations to Jaycee Park (restroom)
- Restroom renovations at Pompano Park and locker room renovations at Aquatic Center.

Parks & Recreational Department Organizational Chart



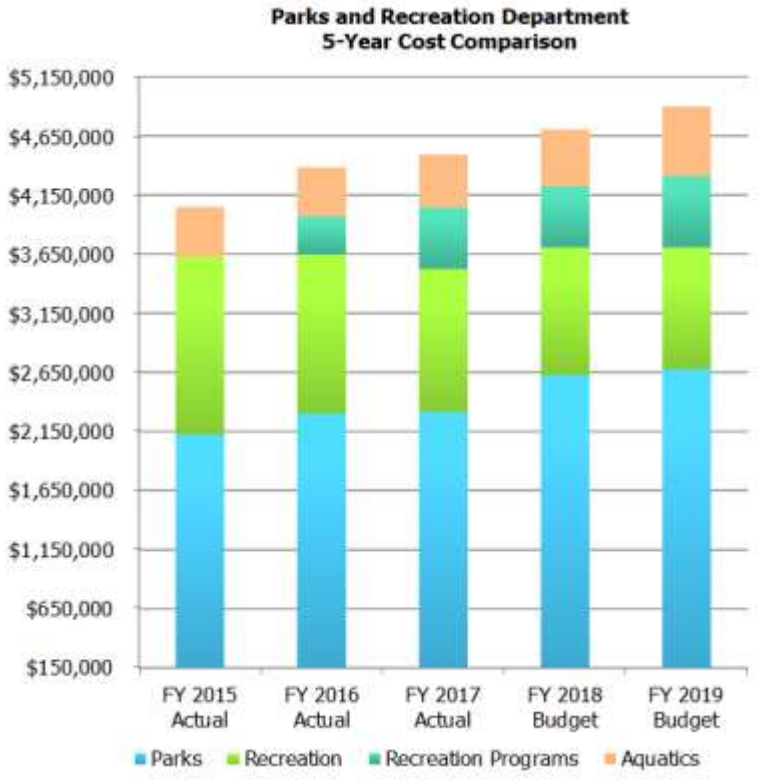
Strategic Priorities and Performance Measures

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
Percent increase in the number of participants in City-offered swim lessons.	2%	4%	9%	2%	5%
Percent of passes in the end-of-class swim competence test.	90%	91%	96%	90%	90%
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	2	3	2
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%	85%	85%



Parks and Recreation Schedule of Detail Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Parks and Recreation						
Parks (7071)						
Regular Salaries And Wages	$ 807,425	$ 839,296	$ 848,267	$ 853,890	$ 907,380	
Overtime	35,341	32,638	51,009	50,000	50,000	
FICA Taxes	61,378	63,022	64,484	60,990	69,620	
401 (A) Retirement	85,480	102,638	101,574	118,830	119,420	
457 Deferred Compensation	520	520	5,232	6,520	2,370	
Health/Dental Insurance	166,103	176,467	173,963	207,080	225,500	
Disability Insurance	7,095	7,390	7,292	8,250	9,410	
Life Insurance	3,023	3,394	3,238	3,420	3,510	
Architect And Engineering	13,571	862	-	-	5,000	
Electrician Services	-	-	2,318	-	-	
Travel And Per Diem	3,239	(35)	3,389	2,500	2,500	
Communication Services	5,521	1,883	2,922	2,500	3,500	
Electricity	88,003	75,178	73,905	90,000	80,000	
Water/Sewer/Garbage	236,534	237,188	237,219	250,000	275,000	
Park Space Lease	3,594	3,774	3,963	4,000	4,000	
R&M-Structures	150,776	263,020	268,097	390,000	390,000	
R&M-Equipment	68,518	78,027	44,082	80,000	80,000	
R&M-Grounds/Buildings	135,846	149,908	141,748	190,000	190,000	
General Printing & Binding	16,893	14,087	19,656	16,000	16,000	
Other Promotional Events	21,056	27,434	-	-	-	
North Lauderdale Days	21,866	21,480	-	-	-	
Other Current Charges-Misc	1,730	314	752	4,000	4,000	
General Office Supplies	446	86	278	1,000	3,000	
Fuel-City Vehicles	20,096	8,537	9,414	25,000	25,000	
Operating Equipment	21,694	28,595	8,349	25,000	25,000	
Chemicals	17,055	14,650	4,017	20,000	25,000	
Cleaning Supplies	13,892	4,523	7,764	10,000	10,000	
Uniform Purchase	3,598	5,540	6,809	7,500	7,500	
Safety Equipment	11,544	10,225	9,787	12,500	12,000	
Misc Operating Supplies	-	-	4,131	-	-	
Books/Subscriptions/Publications	596	160	136	1,000	1,000	
Memberships/Professional Dues	2,673	1,902	4,500	3,000	3,000	
Training And Seminars	5,019	2,232	1,355	2,000	2,000	
Workers' Compensation	16,858	32,512	32,520	31,060	18,240	
Vehicle Maintenance	33,367	39,746	40,220	28,800	32,700	
Information Technology	47,620	49,501	62,630	78,730	76,780	
Capital - Machinery and Equipment	-	-	10,300	40,000	-	
Youth Work Sponsorships	-	6,952	4,590	5,000	-	
Hurricane Irma	-	-	55,278	-	-	
Total Parks	**$ 2,127,970**	**$ 2,303,647**	**$ 2,315,188**	**$ 2,628,570**	**$ 2,678,430**	**1.9%**

Parks and Recreation Schedule of Detail Expenditures - continued

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Recreation (7072)						
Regular Salaries And Wages	$ 486,233	$ 507,649	$ 516,751	$ 575,560	$ 495,710	
Seasonal/Temp Salaries	244,267	239,583	113,242	-	85,280	
Overtime	21,310	18,866	32,581	14,000	20,000	
FICA Taxes	56,942	58,191	50,393	43,620	44,610	
401 (A) Retirement	34,285	39,566	43,137	52,230	44,560	
457 Deferred Compensation	5,593	5,857	7,728	8,170	7,010	
Health/Dental Insurance	41,482	43,668	48,417	62,970	39,750	
Disability Insurance	2,784	2,978	3,064	3,840	3,590	
Life Insurance	980	1,122	1,292	1,370	1,290	
Electricity	7,974	8,179	7,589	7,000	7,000	
Water/Sewer/Garbage	6,962	7,121	9,131	7,000	8,500	
R&M-Equipment	1,272	42,337	28,001	20,000	20,000	
Other Promotional Events	81,308	77,241	69,706	40,000	40,000	
North Lauderdale Days	45,373	54,762	65,567	60,000	60,000	
Fee Supported Events	5,625	53,634	18,972	-	-	
Fee Supported Rec Programs	265,921	5,060	-	-	-	
Fuel-City Vehicles	19,692	22,446	19,775	15,000	2,500	
Small Tools & Equipment	903	1,924	-	2,000	2,000	
Uniform Purchase	4,485	6,250	6,792	6,500	6,500	
Safety Equipment	3,069	990	2,539	3,000	4,000	
Rec Center Supplies	30,523	25,760	24,183	20,000	20,000	
Misc Operating Supplies	10,171	9,300	11,039	20,000	12,000	
Workers' Compensation	39,845	21,141	24,740	21,620	13,880	
Vehicle Maintenance	41,272	39,848	40,288	32,000	29,800	
Information Technology	47,620	49,501	62,630	61,230	59,720	
Hurricane Irma	-	-	3,184	-	-	
Total Recreation	**$ 1,505,891**	**$ 1,342,976**	**$ 1,210,741**	**$ 1,077,110**	**$ 1,027,700**	**-4.6%**

Parks and Recreation Schedule of Detail Expenditures - continued

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Recreation Programs (7073)						
Seasonal/Temp Salaries	$ -	$ 4,608	$ 153,809	$ 270,900	$ 233,390	
Overtime	-	-	1,054	-	-	
FICA Taxes	-	352	11,778	20,730	18,050	
Health/Dental Insurance	-	-	5,084	-	12,920	
Other Current Charges - Misc	-	3,136	-	-	-	
Fee Supported Events	-	-	14,709	12,000	15,000	
Credit/Debit Card Fees	-	1,599	5,193	5,000	6,000	
Afterschool Program	-	17,228	20,687	20,000	21,000	
Teen Club	-	34,001	34,613	25,000	35,000	
Misc Recreation Activities	-	14	1,014	-	1,000	
Senior Trips And Activities	-	6,460	9,562	5,000	6,500	
Teacher Planning Days	-	18,059	21,475	15,000	22,000	
Youth Soccer	-	19,144	25,992	20,000	26,000	
Youth Baseball	-	1,639	15,762	6,000	4,000	
Family Trips	-	5,886	8,852	5,000	3,500	
Summer Recreation	-	148,443	149,547	65,000	150,000	
Adults Sports Programs	-	2,555	2,211	5,000	1,500	
Holiday Camp	-	11,669	11,337	12,000	10,000	
Spring Camp	-	12,582	8,741	12,000	4,500	
Concessions And Vending	-	9,987	8,468	12,000	12,000	
Youth Basketball	-	12,002	8,142	7,000	6,500	
Fuel-City Vehicles	-	-	-	-	15,000	
Capital Outlay - Machinery/Equip	-	14,306	-	-	-	
Total Recreation Programs	**$ -**	**$ 323,669**	**$ 518,030**	**$ 517,630**	**$ 603,860**	**16.7%**
Aquatics (7074)						
Pool Administration	$ 331,713	$ 341,664	$ 352,106	$ 351,920	$ 351,920	
Electricity	11,237	7,105	11,493	17,000	17,000	
Water/Sewer/Garbage	9,761	11,903	12,781	10,000	12,000	
R&M-Structures	7,467	2,869	3,795	35,000	150,000	
Environmental Permits	2,120	2,675	2,675	3,000	3,000	
Aquatics Activities	4,275	4,022	-	2,500	5,000	
Operating Equipment	8,722	10,985	11,441	10,500	-	
Chemicals	30,675	23,706	37,048	35,000	32,000	
Information Technology	9,524	9,900	17,890	17,500	17,060	
Total Aquatics	**$ 415,494**	**$ 414,828**	**$ 449,229**	**$ 482,420**	**$ 587,980**	**21.9%**
Total Parks and Recreation	**$ 4,049,355**	**$ 4,385,120**	**$ 4,493,188**	**$ 4,705,730**	**$ 4,897,970**	**4.1%**

COMMUNITY DEVELOPMENT DEPARTMENT

MISSION

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

CORE SERVICES

- 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) 2017-2018 (43rd year) federally funded

Purchase Assistance Program ($232,134)

The Purchase Assistance Program for the City of North Lauderdale is designed to assist with the preservation of the existing housing stock by facilitating homeownership opportunities for income eligible families. 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.

Community Development Block Grants (CDBG) 2018-2019 (44th year) federally funded

Infrastructure Improvement ($232,000 est.)

The Silver Lakes Drainage Improvement Project for the City of North Lauderdale ("City") is designed to improve the drainage system of the Silver Lakes neighborhood within the City. The project will install approximately 1,500 linear feet of 24 inch concrete drainage pipes to connect six (6) drainage structures as a means of removing excess floodwater from the street into the sewers beneath the roadway. This area has experienced significant flooding in recent years. By improving the drainage, it will alleviate the potential of water damage to homes and will enable the safe travel through the streets during rain events.

Residential Construction Mitigation Program (RCMP) State Funded (Undetermined Amount)

The Residential Construction Mitigation Program is similar in design to the Residential Hardening Program which assists homeowners with qualified wind resistance construction and installations to harden their homes against hurricanes and other natural disasters. However the funding is provided by the Florida Division of Emergency Management. This is grant is awarded for one year period. This will enable the City to assist additional residents with hardening their homes.

Minor Home Improvement Program City Funded ($75,000)

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.

Commercial Rehabilitation Program ($100,000)

The Commercial Rehabilitation program is a matching grant provided by the City to business owners who want to improve the aesthetics of their building with exterior painting, new signage, lighting, parking lot resurfacing, upgraded landscaping.

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 CONTRACT

Community Development has a multi-year contract with Broward County Building Code Services estimated at $720,000 in FY 2019.

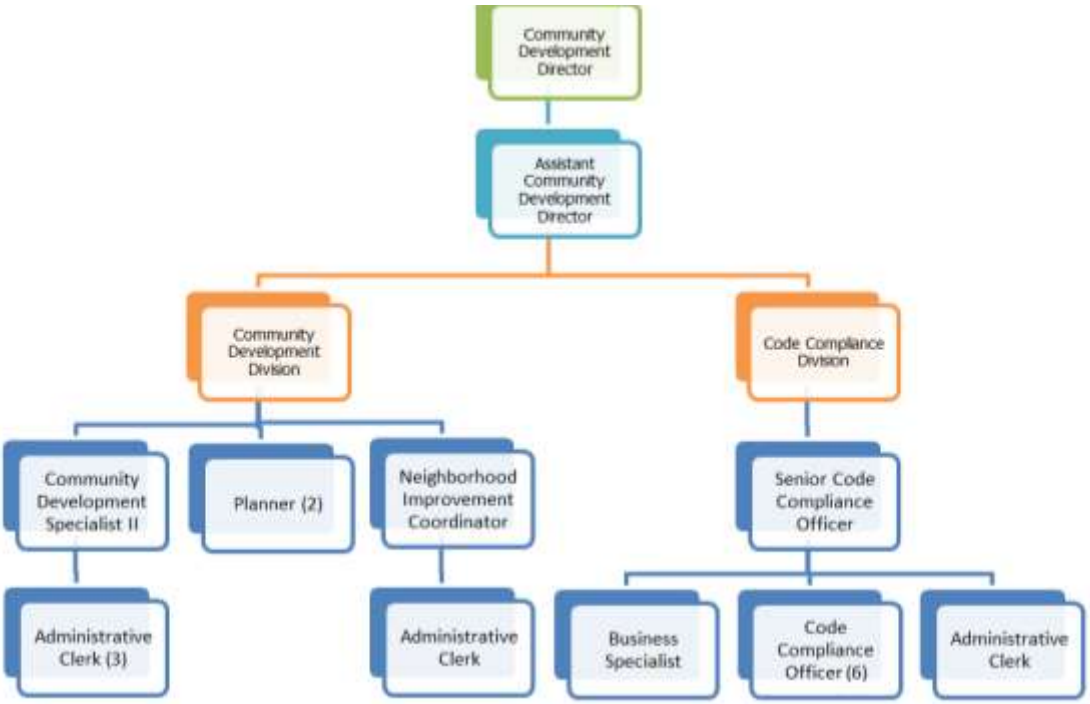
ACCOMLISHMENTS (FY 2018)

- Continued enhancements of the Community Garden at its new location on Rock Island Road.
- Assisted an average of 50 walk-in customers daily with building permits and miscellaneous services
- Successfully completed mitigation of 11 properties through the State of Florida Emergency Management RCMP program.
- Assisted 10 new homeowners through the CDBG purchase assistance program.
- Assisted 25 homeowners with matching grants through the Minor Home Repair 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.
- Continued implementation of inspection and licensing program for single family home rental properties.
- Provided customer service for building permits and lien searches and settlements.
- Facilitated numerous grand openings for new businesses.
- Held second Business-2-Business Mixer.
- Implemented the electronic permitting process. Installed a kiosk at the permit counter.
- Hosted first Business to Community give-back in Hampton Pines Park.
- Completed first commercial revitalization project for a total $100,000 private investment; $50,000 City match.

UPCOMING INITIATIVES

- Expand the e-permitting process to include plans submittal and online payments
- Implement Year 43 and Year 44 CDBG programs.
- Implement RCMP with new funding award.
- Continue to provide the Minor Home Repair Program to residents open to all incomes.
- Update the Water Supply Plan for the Comprehensive Plan.
- Process site plans for new development and redevelopment of existing sites.
- Complete the Economic Development Strategy and develop program to implement recommendations.
- Continue the review of current City Codes to provide revisions and enhancements where needed.
- Incorporate Public Art into the Community.

Community Development Department Organizational Chart

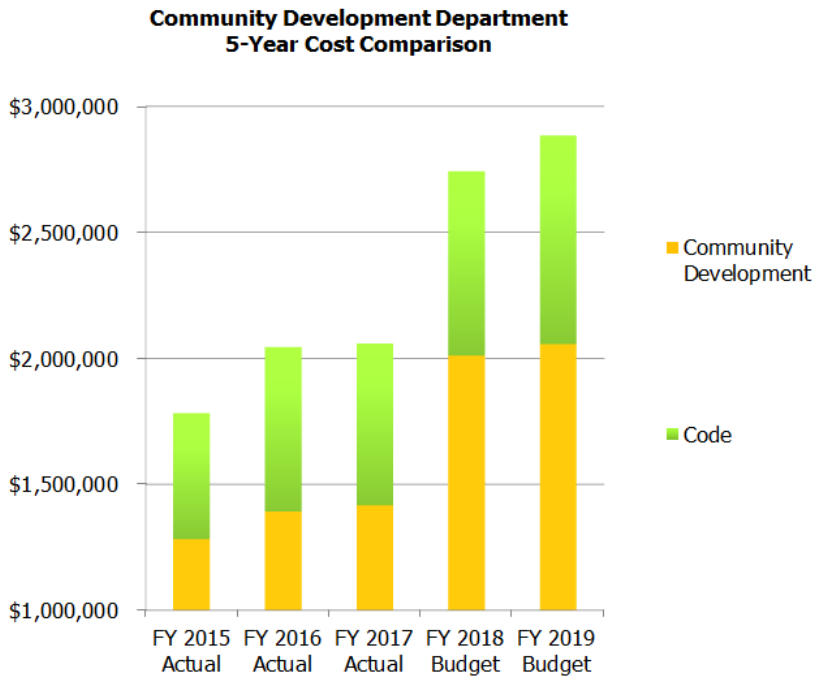


Strategic Priorities and Performance Measures

Citywide Goal: Contribute to Neighborhood Improvement, Community Image an
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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 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.	7	0	10	7	5
Number of applicants successfully assisted through the RCMP grant. Note: Funding is not guaranteed.	27	9	8	9	0
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.	100%	95%	90%	95%	90%
Number of active businesses in the City.	N/A	729	781	700	750



Community Development Schedule of Detail Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Community Development (3005)						
Regular Salaries And Wages	$ 423,174	$ 473,704	$ 487,456	$ 507,680	$ 552,890	
Grant Coordinator Incentive	-	1,000	306	1,000	1,000	
Overtime	5,132	1,998	2,704	3,000	3,000	
FICA Taxes	31,668	35,246	36,960	38,040	42,480	
401 (A) Retirement	39,777	54,774	56,725	70,980	74,650	
457 Deferred Compensation	6,207	7,643	7,928	7,680	8,760	
Health/Dental Insurance	81,747	78,833	61,929	63,990	122,770	
Disability Insurance	3,611	3,139	3,564	4,800	5,780	
Life Insurance	1,194	1,701	1,572	1,710	1,970	
Misc Consulting Services	-	-	-	52,000	32,000	
General Planning	5,696	4,200	25	12,000	12,000	
Temporary Assistance	-	-	-	-	2,000	
Comprehensive Plan Amendments	-	-	-	30,000	50,000	
Recording Fees	447	909	24	1,500	1,500	
Architect And Engineering	22,970	10,881	9,776	25,000	25,000	
Re-development	-	-		-	5,000	
BCC Inspections Services	462,434	514,800	576,758	875,000	720,000	
Travel And Per Diem	3,376	1,795	2,753	5,000	5,000	
Communication Services	697	720	732	1,000	1,000	
General Printing & Binding	2,809	3,390	1,627	4,000	4,000	
Other Current Charges-Misc	8,342	21,052	-	20,000	30,000	
Economic Develop Costs	69	-	2,604	90,000	140,000	
General Office Supplies	-	-	-	4,500	5,000	
Maps & Blueprints	-	-		-	500	
Fuel-City Vehicles	1,934	1,362	1,626	2,000	2,000	
Uniform Purchase	-	1,147	100	1,500	2,000	
Furniture And Equipment	10,713	593	395	1,000	1,000	
Books/Subscriptions/Publications	-	356	430	200	200	
Memberships/Professional Dues	1,636	2,691	1,788	3,000	3,000	
External Tuition Assistance	4,041	5,711	(10,764)	2,000	2,000	
Training And Seminars	2,063	1,958	2,584	2,500	2,500	
Workers' Compensation	9,915	1,011	1,160	910	560	
Vehicle Maintenance	5,928	7,949	8,040	6,400	3,000	
Information Technology	123,812	138,604	125,260	122,470	119,440	
Home Repairs	23,284	15,142	33,287	50,000	75,000	
Total Community Development	**$ 1,282,676**	**$ 1,392,310**	**$ 1,417,349**	**$ 2,010,860**	**$ 2,057,000**	**2.3%**

Community Development Schedule of Detail Expenditures- continued

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Code Enforcement (3020)						
Regular Salaries And Wages	$ 230,090	$ 275,257	$ 326,509	$ 366,920	$ 426,640	
Overtime	907	1,687	10,023	6,000	6,000	
FICA Taxes	17,063	20,053	24,634	26,850	32,840	
401 (A) Retirement	27,101	35,503	40,215	51,080	57,060	
457 Deferred Compensation	1,539	1,077	1,346	1,760	2,600	
Health/Dental Insurance	48,033	52,803	58,953	83,430	87,120	
Disability Insurance	1,468	1,919	3,188	3,770	4,480	
Life Insurance	854	1,136	1,207	1,410	1,630	
Recording Fees	12,483	10,329	8,763	12,000	12,000	
Special Master	17,245	18,631	19,665	25,000	25,000	
Travel And Per Diem	-	134	-	2,000	2,000	
Communication Services	5,493	5,040	4,783	7,000	7,000	
R&M -Lot Clearing/Maintenance	-	452	-	2,000	2,000	
R&M -Nuisance Abatement	8,184	80,782	31,350	25,000	25,000	
General Printing & Binding	206	1,568	784	2,500	2,500	
Other Current Charges-Misc	-	-	-	1,000	1,000	
General Office Supplies	-	-	-	4,000	4,000	
Fuel-City Vehicles	4,957	5,136	5,385	6,000	7,000	
Operating Equipment	780	-	-	2,000	4,000	
Uniform Purchase	1,555	2,666	2,753	3,500	4,000	
Misc Operating Supplies	738	-	-	1,000	1,000	
Memberships/Professional Dues	505	695	420	1,000	1,000	
Training And Seminars	376	490	918	2,500	2,500	
Workers' Compensation	7,082	4,196	5,030	4,730	3,730	
Vehicle Maintenance	17,783	23,848	24,130	19,200	20,800	
Information Technology	95,240	108,903	71,580	69,980	85,310	
Total Code Enforcement	**$ 499,682**	**$ 652,304**	**$ 641,636**	**$ 731,630**	**$ 828,210**	**13.2%**
Total Community Development	**$ 1,782,358**	**$ 2,044,614**	**$ 2,058,985**	**$ 2,742,490**	**$ 2,885,210**	**5.2%**

POLICE DEPARTMENT

MISSION

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

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 entered into a five-year contract with BSO that will run from October 1, 2016 through September 30, 2021. Below is a summary of the highlights of the agreement:

- 3rd year contractual consideration – $10,141,166
- 3rd year total positions is 65
- 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 Zone Sergeants assigned to their command as well as performing administrative responsibilities for their assigned shifts.

CORE SERVICES

Traffic Safety

- ✓ Provide safe streets through aggressive traffic enforcement, 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.
- ✓ Conduct traffic safety checkpoints to provide vehicle inspections and to validate drivers' licenses.
- ✓ Participate in weeklong seat belt education/enforcement campaigns.

Patrol Division

- ✓ Consists of 2 shifts: Night Shift consists of 2 Sergeants and 17 Deputy Sheriff's. Day Shift consists of 3 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.

Criminal Investigations Unit

- Consists of four detectives (includes one supervisor) who investigate property-related crimes.
- A two-person Crime Suppression Team (C.S.T) that proactively investigates narcotics complaints, gang-related matters and street crimes.
- A Crime Analyst utilizes District information to combat crime within the City.

Neighborhood Response Team (NRT)

- Responsible for all community-based programs.
- Includes two motorcycle deputies responsible for traffic enforcement, investigation and analysis.
- Includes three School Resource Deputies, one assigned to Silver Lakes Middle School, one to North Lauderdale Elementary School (K-8) and one that splits time between three elementary schools in the City.
- Includes one Truancy Coordinator from the day Patrol Shift who coordinates all truancy issues.

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.

Bike Safety

- A program designed to increase children's bicycle safety by distributing free bicycle helmets.
- Provides bicycle inspections during bicycle registration and the annual Bicycle Rodeo.
- To date, thousands of bicycle helmets have been distributed to students within the community.

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 2018)

- Community Gun Safety Presentation Gun Buy Back Event
- Shred –a-Thon and Operation Medicine Cabinet
- Accomplished one of the highest crime clearance rates in the county for property crimes

UPCOMING INITIATIVES

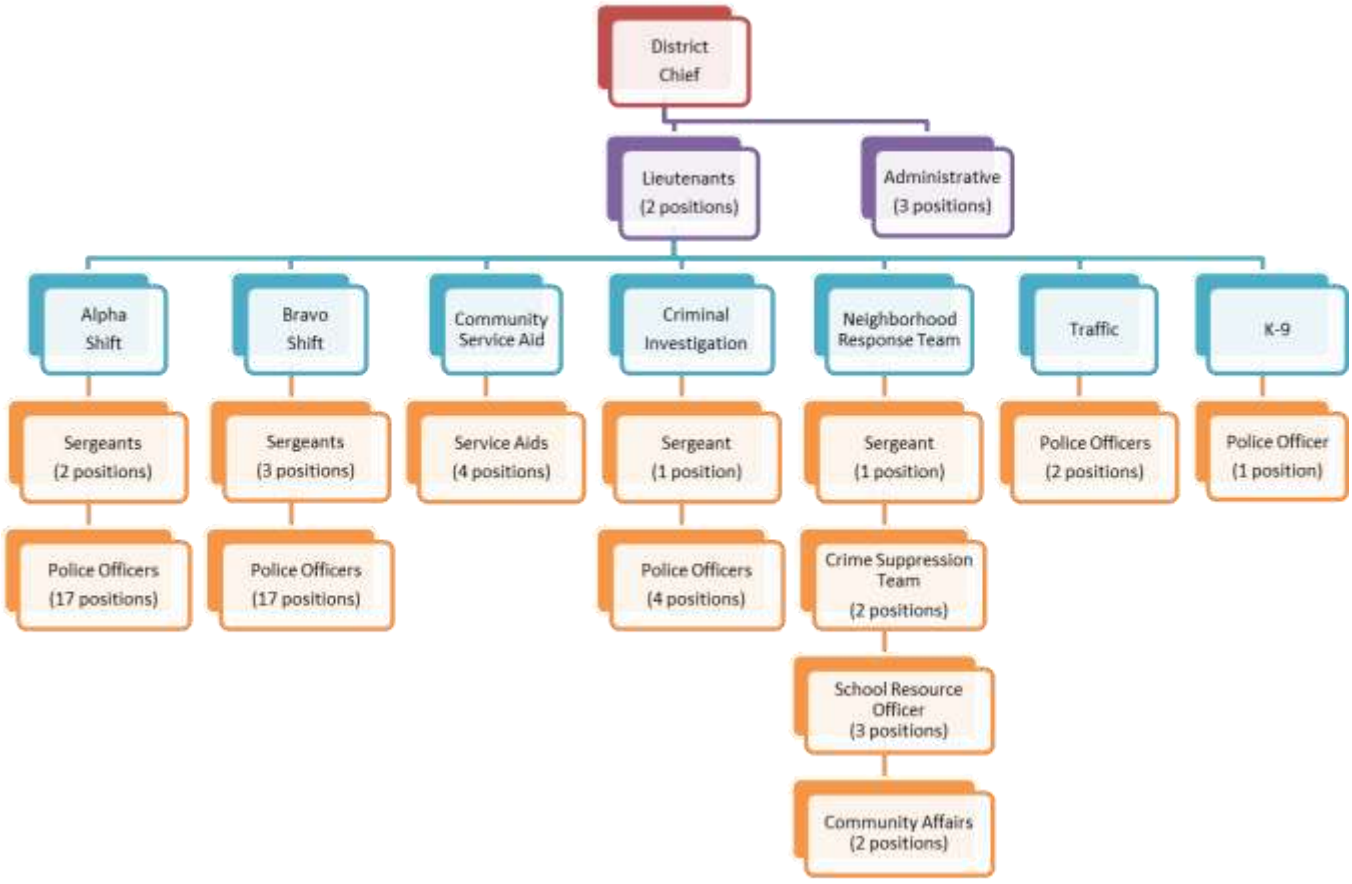
The North Lauderdale District will continue to enhance the public trust in the community as their "Hometown Police Department." They will provide increased public accessibility to the District by attending homeowner's association meetings, community/city events, providing a community/citizens "Ride Along" program, providing group tours of the district facility for local youth programs and increasing bicycle patrol. North Lauderdale District command staff will provide city officials and residents with quarterly and annual crime reports. They will partner with the Boys and Girls Club and City of North Lauderdale Youth Foundation to provide Anti-Bullying and Crime Prevention education, and continue providing the residents of the community with volunteer community programs. The North Lauderdale District will, if approved, use Law Enforcement Trust Funds to create and establish a Law Enforcement Explorer program for the city.

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.

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. The North Lauderdale District will conduct truancy efforts to address the opportunities for criminal behavior by students who do not attend school. 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. District staff will conduct surveys at residential and business locations within North Lauderdale to monitor the public's expectations of the District.

Police Department Organizational Chart



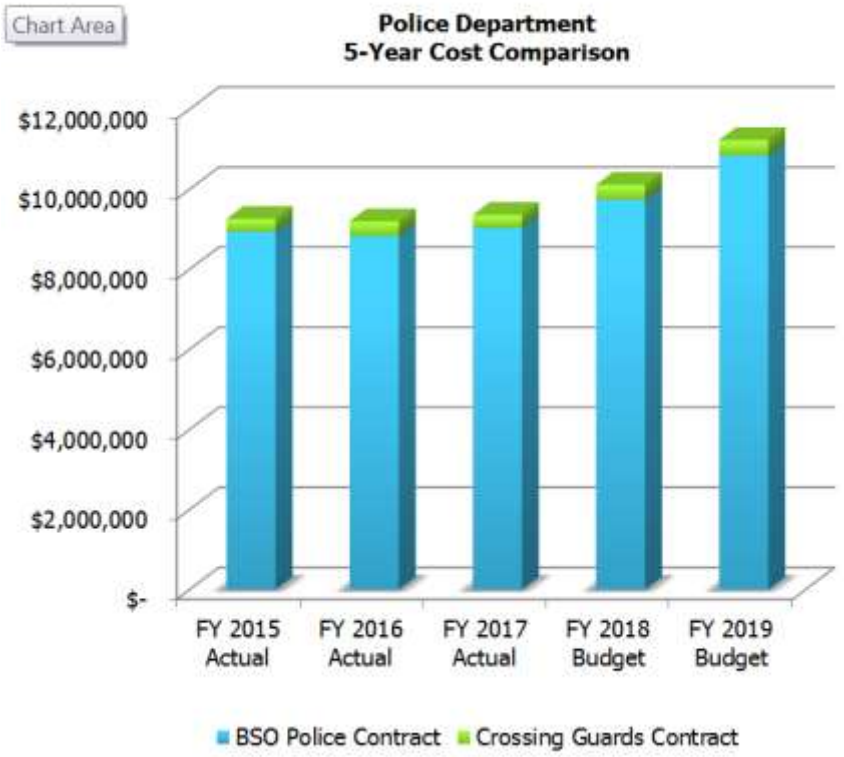
Strategic Priorities and Performance Measures

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 2015 Actual	CY 2016 Actual	CY 2017 Actual	CY 2018 Goal	CY 2019 Goal
Number of crimes reported	N/A	1,302	1,165	1,246	1,200
Percent Increase/(Decrease) in crimes reported over the prior year	N/A	0.90%	-10.5%	-8.80%	-3.83%
Calls for service	N/A	27,059	28,723	26,236	26,000
Percent Increase/(Decrease) in calls for service over the prior year	N/A	0.60%	6.15%	-6%	-1%



Police Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Police Contractual (2101)						
BSO Contract	$ 8,938,018	$ 8,827,771	$ 9,034,230	$ 9,733,070	$ 10,846,720	
Crossing Guard Contract	325,883	374,077	327,312	380,500	384,300	
Total Police Contractual	**$ 9,263,901**	**$ 9,201,848**	**$ 9,361,542**	**$10,113,570**	**$11,231,020**	**11.0%**

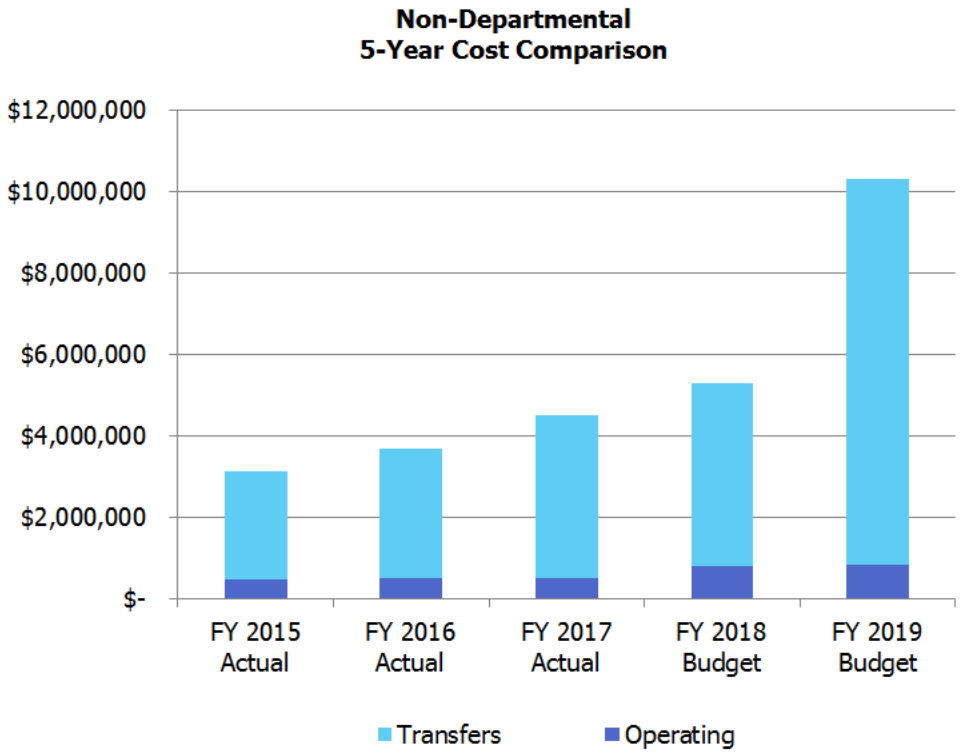
NON-DEPARTMENTAL

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, contingency 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 $6,491,930 for the net cash required for FY 2019 capital projects.
- The transfer to the Fire/Rescue Fund for $1,922,400 for the EMS subsidy.
- The transfer to the Fire/Rescue Fund for $268,510 for the fire rescue assessment associated with the exempt properties.
- The transfer to the Debt Service Fund for $695,200.



Non-Departmental Schedule of Detail Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Non-Departmental						
Contingency-Non Dept	$ -	$ -	$ -	$ 292,570	$ 325,000	
Bank Service Fees	27,933	30,193	34,317	30,000	30,000	
Business Licenses Comm Fees	4,135	2,044	2,876	4,500	4,500	
Comm Svc Tax Admin Fees	6,607	5,955	6,007	6,700	6,700	
Communication Services	6,724	11,786	11,542	12,500	12,500	
Postage/Freight	28,627	28,397	24,969	32,500	35,000	
Electricity	55,699	52,553	53,828	62,000	62,000	
Water/Sewer/Garbage	29,435	30,860	29,133	35,000	35,000	
Copy Machine Leases	51,570	31,643	20,005	35,000	35,000	
Postage Machine Leases	546	2,184	2,218	3,500	2,400	
Other Current Charges-Misc	5,368	16,518	(5,667)	7,500	7,500	
Credit/Debit Card Fees	9,617	9,729	14,852	13,000	15,000	
General Office Supplies	19,006	19,363	15,473	-	-	
Insurance	229,954	271,422	286,600	275,400	251,100	
Transfer to WCD-Exempt Prop	65,518	62,739	62,800	62,200	112,510	
Transfer to Capital Project Fund	700,000	804,000	1,710,000	1,990,000	6,491,930	
Transfer to Fire/Rescue	650,000	939,724	1,254,920	1,451,840	1,922,400	
Transfer to Fire/Rescue Exempt	524,503	659,233	289,400	291,800	268,510	
Transfer to Debt Service Fund	715,143	715,143	676,200	700,200	695,200	
Total Non-Departmental	**$ 3,130,385**	**$ 3,693,488**	**$ 4,489,473**	**$ 5,306,210**	**$10,312,250**	**94.3%**

SPECIAL REVENUE FUNDS

FIRE RESCUE (115)

NORTH LAUDERDALE WATER CONTROL DISTRICT (131)

FIRE/RESCUE FUND (115)

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.

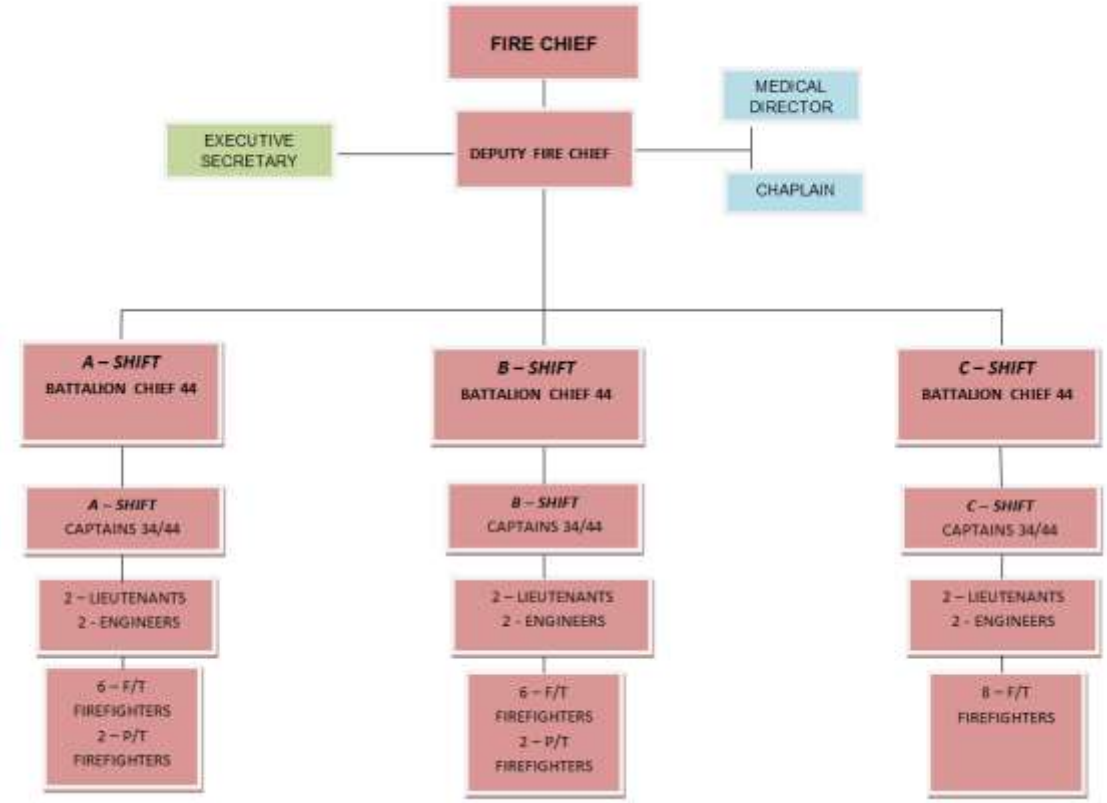
ACCOMPLISHMENTS (FY 2018)

- ✓ Continued fire station upgrades at both stations
- ✓ Took part in 911 communication upgrades (3year project)
- ✓ Continued Auto Aid Agreements w/Tamarac, Margate and BSO
- ✓ Continued opportunities with multi-agency training
- ✓ Painted Station 34 (Outside)
- ✓ Promoted new Driver/Engineer

UPCOMING INITIATIVES

- Finish station 44 remodel of bathrooms and office area
- Paint outside of fire station 44
- Continue 911 communication upgrades
- Begin aggressive fire prevention with schools through smoke
- Continue to provide quality Fire and EMS training by utilizing professional instructors
- Remount Rescue 34
- Remount and Refurbish Rescue 44
- 1 AFG Grant
- 1 Bay Door Grant w/station hardening

Fire Department Organizational Chart



Strategic Priorities and Performance Measures

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

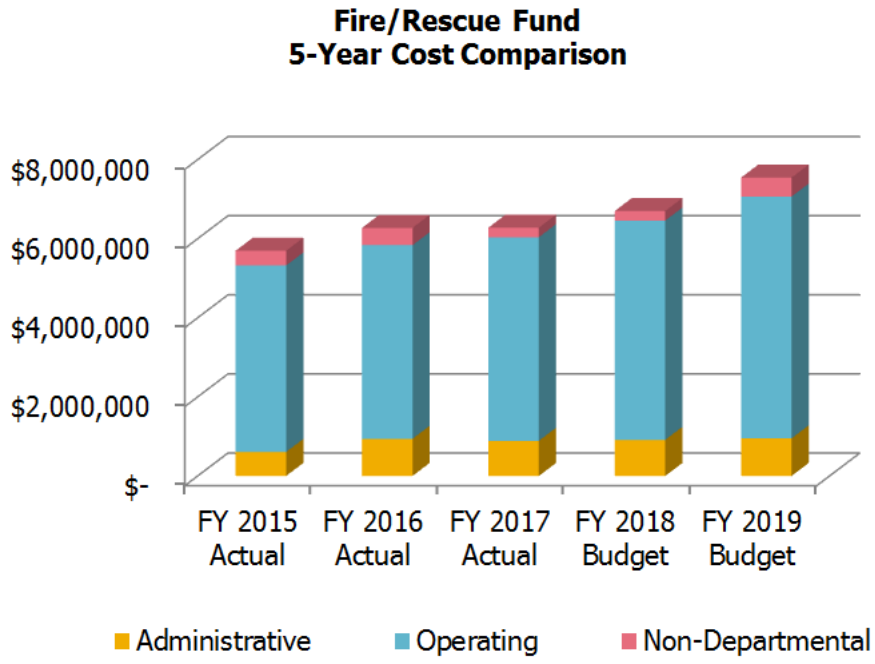
Department Objectives:

- 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
Percent of trauma alert patients transported to an appropriate hospital within 10 minutes of rescue unit's arrival.	96%	95%	95%	90%	90%
Percent of emergency calls responded to within 6 minutes or less.	91%	90%	92%	90%	90%
Percent of fire inspections completed annually.	96%*	100%	90%**	100%	100%

* Completed 100% - 1st Quarter of 2016

** Completed 100% - 1st Quarter of 2018


Fire/Rescue Fund
5-Year Cost Comparison
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
FY 2015 Actual
FY 2016 Actual
FY 2017 Actual
FY 2018 Budget
FY 2019 Budget
Administrative
Operating
Non-Departmental

Fire/Rescue Special Revenue Fund Schedule of Revenue and Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Fire/Rescue Fund (115)						
Revenue:						
Special Assessments	$ 3,610,917	$ 4,127,943	$ 3,994,679	$ 4,295,300	$ 4,361,250	
Special Assessments-Interim	2,425	-	-	-	-	
Shared Revenue - Firefighter Supplemental Comp	19,242	17,222	16,954	17,200	17,000	
Interest Earnings	4,170	3,736	3,125	2,900	2,000	
Miscellaneous Revenue-Other	141	3,365	12,267	100	1,000	
Transfer In-General Fund for EMS Subsidy	650,000	939,724	1,254,920	1,451,840	1,922,400	
Transfer In-General Fund for Exempt Properties	524,503	659,233	289,400	291,800	268,510	
Use of Fund Balance or Net Position	-	-		-	324,440	
Fees-Other Permits	10,658	10,140	14,230	10,800	14,200	
Charges for Services-F/R Inspection Fees	11,659	14,125	22,385	16,500	20,500	
Charges for Services-EMS	215,749	659,011	514,390	611,900	612,000	
Charges for Services-Other Fees	-	-	-	-	-	
Total revenue	**$ 5,049,464**	**$ 6,434,499**	**$ 6,122,350**	**$ 6,698,340**	**$ 7,543,300**	**12.6%**
Expenditures:						
Administrative Division	$ 607,875	$ 939,780	$ 889,499	$ 914,180	$ 951,610	
Operating Division (Station 34 & 44)	4,713,934	4,895,625	5,147,683	5,543,350	6,113,360	
Non-Departmental	372,529	436,541	240,164	240,810	478,330	
Total expenditures	**$ 5,694,338**	**$ 6,271,946**	**$ 6,277,346**	**$ 6,698,340**	**$ 7,543,300**	**12.6%**
Change in fund balance	**$ (644,874)**	**$ 162,553**	**$ (154,996)**	**$ -**	**$ (324,440)**	
Fund balance						
Beginning balance	$ 1,655,337	$ 1,010,463	$ 1,173,016	$ 1,018,020	$ 1,018,020	
Ending balance	**$ 1,010,463**	**$ 1,173,016**	**$ 1,018,020**	**$ 1,018,020**	**$ 693,580**	

Fire/Rescue Assessment by Property Use Category	FY 2019
Residential/Mixed	$ 3,630,505
Combined use	244,391
Commercial	596,807
Industrial/Warehouse	46,445
Institutional	24,825
Sub-Total	$ 4,542,973
Budget @ 95%	96%
Net Assessments - Revenue	**$ 4,361,254**
Exempt Properties - Transfer from General Fund	**$ 268,513**

Fire/Rescue Special Revenue Fund Schedule of Detail Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Fire/Rescue Fund (115)						
Administrative Division (2001)						
Regular Salaries And Wages	$ 156,573	$ 161,293	$ 166,074	$ 171,170	$ 178,800	
FICATaxes	11,579	11,878	12,047	12,540	13,410	
401 (A) Retirement	5,252	5,409	5,570	5,750	5,840	
Florida Retirement Sys (FRS)	24,179	27,059	28,577	31,070	33,430	
457 Deferred Compensation	500	500	500	500	1,350	
Health/Dental Insurance	17,162	16,923	16,815	18,500	19,630	
Disability Insurance	1,391	1,308	1,320	1,340	1,930	
Life Insurance	462	511	511	520	610	
Legal Srvs-Other Funds	6,013	19,125	1,548	17,000	15,000	
Medical Director-Ems	25,000	25,000	22,917	25,000	25,000	
Internal Admin Costs	217,000	527,611	493,100	460,300	486,700	
External Admin Costs	5,485	5,486	5,487	6,000	6,000	
EMS Billing/Collections	73,469	59,773	45,786	70,000	70,000	
Travel And Per Diem	(117)	-	962	2,000	2,000	
Communication Services	33,205	46,113	55,845	50,000	50,000	
Copy Machine Leases	-	-	-	2,400	2,400	
General Printing & Binding	803	842	757	1,000	2,000	
Other Current Charges-Misc	1,465	1,093	1,232	2,000	2,000	
Medical Exams	22,460	21,240	19,660	25,000	25,000	
General Office Supplies	4,554	3,308	3,821	6,000	6,000	
Training And Seminars	-	-	1,490	1,000	1,000	
Workers' Compensation	1,440	5,308	5,480	5,090	3,510	
Total Admin Div.	**$ 607,875**	**$ 939,780**	**$ 889,499**	**$ 914,180**	**$ 951,610**	**4.1%**

Fire/Rescue Special Revenue Fund Schedule of Detail Expenditures (continued)

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Operating Division (2025)						
Regular Salaries And Wages	$ 2,511,119	$ 2,597,343	$ 2,648,364	$ 2,652,990	$ 2,800,220	
Sick and Vacation Payouts	-	-	16,800	-		
Reserve Firefighters	84,008	79,791	74,497	89,900	90,000	
Overtime	58,464	79,853	159,685	150,000	225,000	
Holiday Pay-Fire/Rescue	112,553	107,860	114,427	125,000	126,840	
State Incentive Pay	20,250	17,277	17,060	17,160	30,960	
F/R Incentive Pay	29,646	23,101	24,240	37,000	56,500	
FICA Taxes	208,801	214,718	224,475	205,260	252,550	
Florida Retirement Sys (Frs)	557,195	625,021	668,946	646,690	786,760	
457 Deferred Compensation	750	750	750	760	750	
Other Benefits	-	-	-	-	100,000	
Health/Dental Insurance	490,340	444,515	462,260	496,780	550,660	
Disability Insurance	22,966	23,290	24,386	26,730	29,880	
Life Insurance	8,091	9,013	8,884	9,060	9,400	
Alarm Monitoring	1,630	-	-	-	-	
F/R Consulting Services	-	20,000	-	-	-	
Life Pack Inspections	5,100	8,538	8,538	7,000	7,000	
Medical Waste Disposal	8,063	10,994	10,651	10,000	10,000	
Equipment Inspections	9,975	5,162	12,647	14,000	28,000	
Travel And Per Diem	2,528	107	(120)	3,500	3,500	
Electricity	48,727	46,019	43,972	50,000	50,000	
Water/Sewer/Garbage	16,046	16,726	16,671	20,000	20,000	
R&M-Equipment	21,787	20,995	24,545	30,000	37,500	
R&M-Telestaff Maintenance	3,275	3,694	3,856	4,000	4,000	
R&M-Grounds/Buildings	2,821	104,944	117,414	160,000	160,000	
R&M-O/S Vehicle Repairs	85,977	55,800	84,771	75,000	75,000	
Fire Prevention	1,450	1,828	1,787	2,000	2,000	
Other Current Charges-Misc	1,306	(3,831)	5,210	1,000	1,000	
Credit/Debit Card Fees	-	135	440	1,000	1,000	
Pre-Employment Screening	286	188	228	1,000	1,000	
Fuel-City Vehicles	56,823	37,524	39,879	70,000	60,000	
Chemicals	13,924	10,864	14,532	12,000	12,000	
Cleaning Supplies	6,012	5,355	5,042	5,000	5,000	
Uniform Purchase	22,543	16,338	15,465	15,000	15,000	
Safety Equipment	112,886	47,865	43,983	55,000	55,000	
Medical Supplies	62,998	74,484	59,890	65,000	65,000	
Misc Operating Supplies	15,641	8,053	8,842	10,000	10,000	
Books/Subscriptions/Publications	1,657	1,071	1,025	2,000	2,000	
Memberships/Professional Dues	3,274	2,933	3,753	3,500	3,500	
External Tuition Assistance	3,195	5,976	3,830	10,000	10,000	
Training And Seminars	15,335	26,146	9,339	30,000	30,000	
Workers' Compensation	72,262	144,244	127,550	120,020	83,410	
Cap Outlay-Machinery/Equip	14,230	941	38,210	310,000	50,000	
Cap Outlay-Buildings	-	-	-	-	252,930	
Hurricane Irma	-	-	959	-	-	
Total Station 34 and 44	**$ 4,713,934**	**$ 4,895,625**	**$ 5,147,683**	**$ 5,543,350**	**$ 6,113,360**	**10.3%**

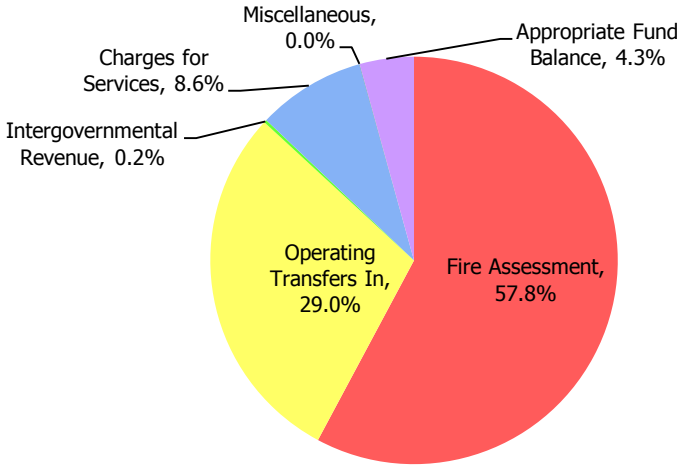
Fire/Rescue Special Revenue Fund Schedule of Detail Expenditures (continued)

City of North Lauderdale

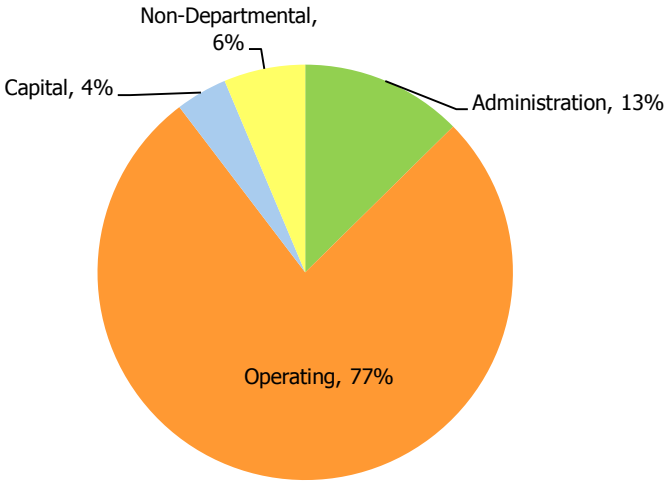
Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Non-Departmental (9999)						
Contingency	$ -	$ -	$ -	$ 10,000	$ 10,000	
Vehicle Replacement	201,384	200,221	9,664	-	250,000	
Insurance	75,905	77,917	78,400	64,600	47,700	
Information Technology	95,240	158,403	152,100	166,210	170,630	
Total Non-Departmental	**$ 372,529**	**$ 436,541**	**$ 240,164**	**$ 240,810**	**$ 478,330**	**98.6%**
Total Operating Division	**$ 5,086,463**	**$ 5,332,166**	**$ 5,387,847**	**$ 5,784,160**	**$ 6,591,690**	**14.0%**
Total Fire	**$ 5,694,338**	**$ 6,271,946**	**$ 6,277,346**	**$ 6,698,340**	**$ 7,543,300**	**12.6%**

Fire Rescue Fund
Revenue by Source - FY 2019



Fire Rescue Fund
Expenditures by Division - FY 2019



NORTH LAUDERDALE WATER CONTROL DISTRICT (131)

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:

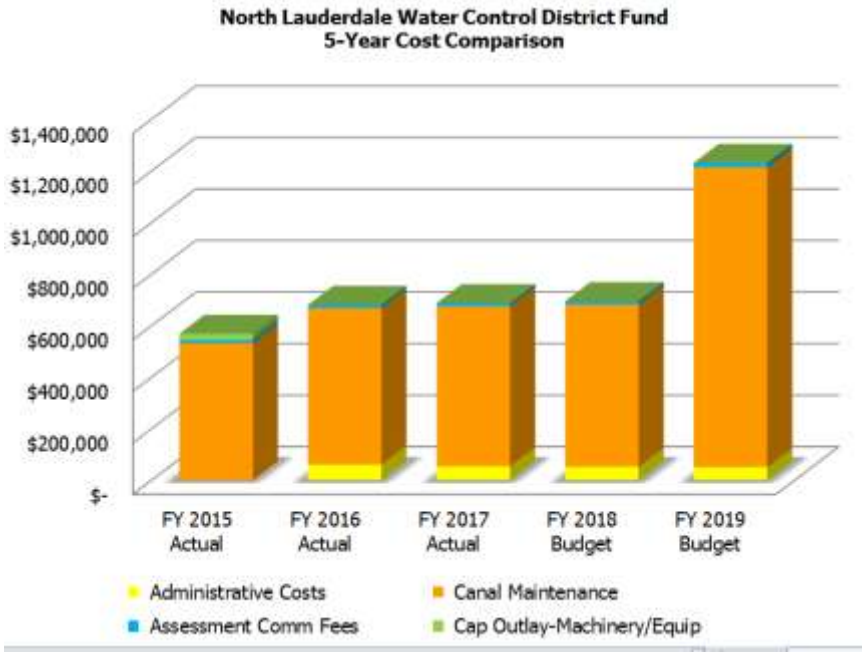
- Mowing of canal banks
- Tree trimming
- Removal of debris from the canals and their right-of-ways
- Chemical treatment of canals and lakes

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
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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
Percent of acres and canal banks treated monthly.	97%	98%	99%	100%	100%
Percent of cubic yards of debris removed from canals weekly.	98%	98%	98%	98%	98%



North Lauderdale Water Control District Special Revenue Fund Schedule of Revenue and Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
North Lauderdale Water Control District Special Revenue Fund (131)						
Maintenance Assessment (per unit):	**$ 55.15**	**$ 55.15**	**$ 55.15**	**$ 55.15**	**$ 100.00**	
Revenue:						
Special Assessments	$ 617,068	$ 616,721	$ 616,636	$ 613,800	$ 1,112,730	
Special Assessments-WCD Brookside	3,177	3,243	3,177	3,100	5,800	
Interest Earnings	1,435	655	830	300	-	
Miscellaneous Revenue-Other	40	40	19	-	-	
Transfer In-General Fund for Exempt Properties	65,518	62,739	62,800	62,200	112,510	
Use of Fund Balance or Net Position	-	-		172,070	-	
Total revenue	**$ 687,238**	**$ 683,397**	**$ 683,462**	**$ 851,470**	**$ 1,231,040**	**44.6%**
Expenditures:						
Canal Maintenance						
Administrative Costs	$ -	$ 59,784	$ 52,800	$ 50,800	$ 50,200	
Canal Maintenance	531,464	607,543	621,440	630,620	1,163,900	
Assessment Comm Fees	12,341	12,334	12,333	12,800	16,940	
Cap Outlay-Machinery/Equip	24,099	-	-	-	-	
Hurricane Grant Match	-	-	-	157,250	-	
Total expenditures	**$ 567,904**	**$ 679,661**	**$ 686,573**	**$ 851,470**	**$ 1,231,040**	**44.6%**
Change in Fund Balance	**$ 119,334**	**$ 3,736**	**$ (3,111)**	**$ (172,070)**	**$ -**	
Fund balance:						
Beginning balance	$ 1,021,360	$ 1,140,694	$ 1,144,430	$ 1,141,319	$ 969,249	
Ending balance	**$ 1,140,694**	**$ 1,144,430**	**$ 1,141,319**	**$ 969,249**	**$ 969,249**	

North Lauderdale Water Control District Assessment		
Assessable number of units		11,591
Assessment rate	$	100.00
Gross assessments	$	1,159,100
Less 4% discount		4%
Net assessments - Revenue	**$**	**1,112,736**
Exempt properties assessable number of units		1,172
Assessment rate	$	100.00
Gross exempt properties	$	117,200
Less 4% discount		4%
Exempt properties - Transfer from General Fund	**$**	**112,512**

DEBT SERVICE FUNDS

DEBT SERVICE (210)

DEBT SERVICE FUND (210)

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.

ACCOMPLISHMENTS (FY2018)

✓ All required debt service payments have been made on a timely basis.

Debt Service Fund Detail Budget
City of North Lauderdale
Budget for Fiscal Year 2019

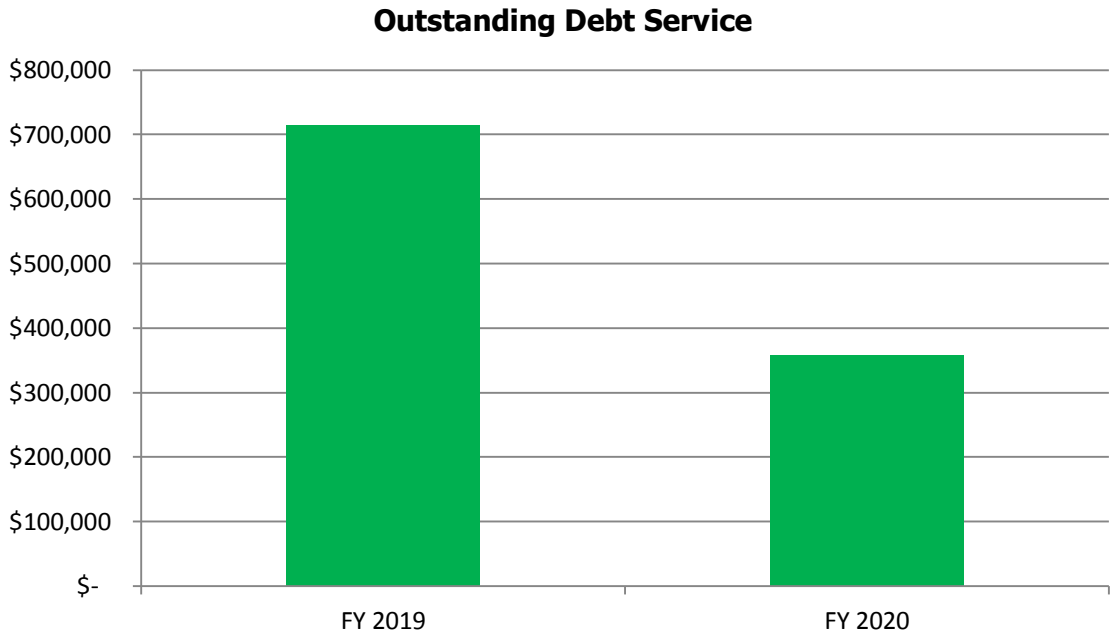
	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Debt Service Fund (210)						
Revenue:						
Ad Valorem Taxes Delinquent	$ 601	$ 21	$ 264	$ -	$ -	
Interest Earnings	25	17	35	-	-	
Transfer In-General Fund for Debt Service	715,143	715,143	676,200	700,200	695,200	
Use of Fund Balance or Net Position	-	-	-	19,125	20,000	
Total revenue	**$ 715,769**	**$ 715,181**	**$ 676,499**	**$ 719,325**	**$ 715,200**	**-0.6%**
Expenditures:						
Principal-2003A Cir Bonds	$ 558,968	$ 585,834	$ 613,993	$ 643,550	$ 674,450	
Interest-2003A Cir Bonds	156,175	129,309	101,151	71,650	40,750	
Bond Costs	-	-		4,125		
Total expenditures	**$ 715,143**	**$ 715,143**	**$ 715,144**	**$ 719,325**	**$ 715,200**	**-0.6%**
Change in Fund Balance	**$ 626**	**$ 38**	**$ (38,645)**	**$ (19,125)**	**$ (20,000)**	
Fund balance						
Beginning balance	$ 88,851	$ 89,477	$ 89,515	$ 50,870	$ 31,745	
Ending balance	**$ 89,477**	**$ 89,515**	**$ 50,870**	**$ 31,745**	**$ 11,745**	

City of North Lauderdale
Summary of Remaining Debt

2003 Capital Improvement Revenue Refunding Bond, Series 2003A - $8,076,000			
Fiscal Year at Maturity	**Principal**	**Interest**	**Total**
FY 2019	674,432	40,711	715,143
FY 2020	349,276	8,295	357,572
Total	$ 1,023,708	$ 49,007	$ 1,072,715

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.*



CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS (311)

CAPITAL PROJECTS FUND (311)

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

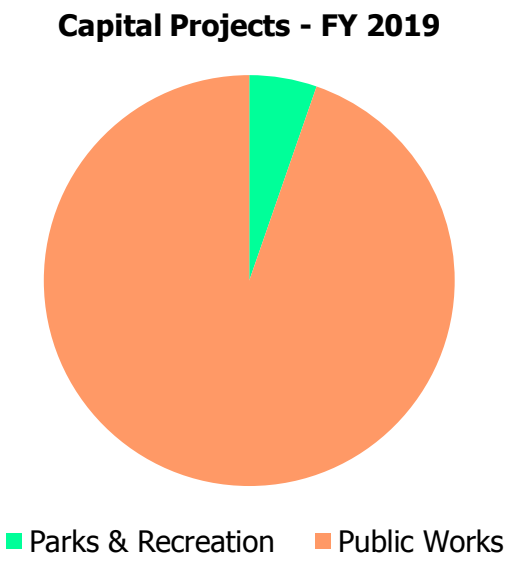
The City's philosophy on funding capital expenditures is based on two alternatives: 1.) Save and purchase with cash or 2) Finance through the issuance of debt. By establishing a purchasing schedule for both new and replacement acquisitions, the City is able to effectively forecast its future revenue 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 Schedule of Revenue and Expenditures
City of North Lauderdale
Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Capital Projects Fund (311)						
Revenue:						
Transfer In-General Fund for Capital Projects	$ 700,000	$ 804,000	$ 1,710,000	$ 1,990,000	$ 6,491,930	
Interest Earnings	29,648	25,096	15,733	-	-	
Miscellaneous Revenue	298,278	75,000	-	-	-	
Use of Fund Balance	-	-	-	409,738	-	
Total revenue	**$ 1,027,926**	**$ 904,096**	**$ 1,725,733**	**$ 2,399,738**	**$ 6,491,930**	**170.5%**
Expenditures:						
Parks & Recreation	$ 504,808	$ 644,208	$ 556,327	$ 1,053,634	$ 345,000	
Community Development	5,287	23,864	-	67,987	-	
Public Works	1,933,172	206,839	87,703	1,278,117	6,146,930	
Information Technology	62,946	-	-	-	-	
Total expenditures	**$ 2,506,213**	**$ 874,911**	**$ 644,030**	**$ 2,399,738**	**$ 6,491,930**	**170.5%**
Change in Fund Balance	**$ (1,478,287)**	**$ 29,185**	**$ 1,081,703**	**$ (409,738)**	**$ -**	
Assigned Fund Balance						
Beginning balance	$ 3,844,564	$ 2,366,277	$ 2,395,462	$ 3,477,165	$ 3,067,427	
Ending balance	**$ 2,366,277**	**$ 2,395,462**	**$ 3,477,165**	**$ 3,067,427**	**$ 3,067,427**	

Details of the Capital Projects are found on pages 158-161.



ENTERPRISE FUNDS

UTILITIES (401)

STORMWATER MANAGEMENT (411)

UTILITIES FUND (401)

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 2018)

- ✓ Continue lining of sewer mains at various City locations based on pipe conditions
- ✓ Water plant sludge thickener maintenance
- ✓ Several sewer pump replacement and upgrades
- ✓ Water main and force main valve exercising
- ✓ Water meter upgrades
- ✓ Fire hydrant replacements
- ✓ Design water plant vacuum dryer replacement
- ✓ Water well component upgrades
- ✓ Force main system pressure analysis

UPCOMING INITIATIVES

- Continue to renovate aging sewer system components
- Continue sanitary sewer televising
- Continue lining of storm sewer mains
- Lift Station Upgrade/Conversion evaluations
- Leak detection system for water conservation initiative
- Water plant filter media replacement
- Evaluation of the water well electrical components
- Continue water meter upgrades and the addition of check valves into system
- Chlorine scrubber system
- Force main system upgrades per models

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:

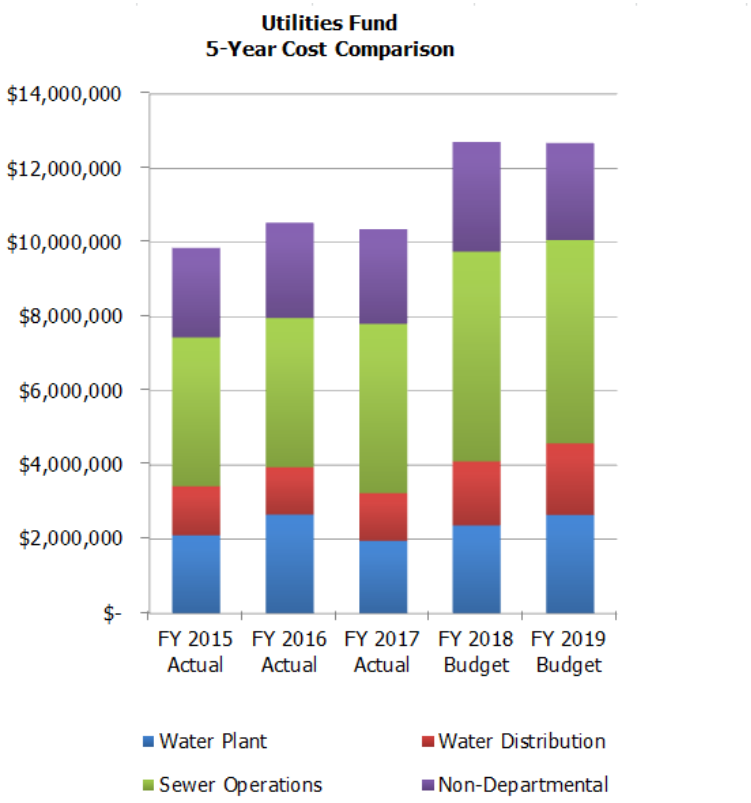
Water Distribution Division

- 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 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.	97%	98%	100%	100%	100%


Utilities Fund
5-Year Cost Comparison
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
FY 2015 Actual
FY 2016 Actual
FY 2017 Actual
FY 2018 Budget
FY 2019 Budget
Water Plant
Water Distribution
Sewer Operations
Non-Departmental

Utilities Fund Schedule of Revenues and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Utilities Fund (401)						
Revenue:						
Water Sales	$ 4,956,520	$ 5,157,650	$ 5,428,568	$ 5,335,200	$ 5,395,000	
Sale of Meters	4,480	1,810	6,655	1,500	2,000	
Backflow Certification Fees	15,264	-	5,789	-	-	
Utilities Late Fees	434,999	392,377	381,088	380,000	275,000	
Utilities Turn Off Fees	333,680	254,750	210,070	125,000	125,000	
Utilities Returned Check Fees	3,656	3,254	4,858	3,300	2,300	
Utilities Hook Up Fees	18,920	18,785	18,435	16,000	18,000	
Utilities Miscellaneous	27,620	19,820	18,549	10,000	10,000	
Water Availability Fee	53,458	39,561	15,423	20,000	-	
Sewer Sales	6,272,801	6,537,494	6,890,463	6,752,100	6,775,000	
Investment Earnings	103,957	135,406	111,848	69,500	74,500	
Other	(124)	48,998	116,827	-	-	
Total revenue	**$12,225,231**	**$12,609,905**	**$13,208,573**	**$12,712,600**	**$12,676,800**	**-0.3%**
Expenditures:						
Water Plant	$ 2,104,208	$ 2,663,442	$ 1,961,950	$ 2,375,760	$ 2,658,090	
Water Distribution	1,327,741	1,281,864	1,282,542	1,721,830	1,931,070	
Sewer Operations	4,011,363	4,021,568	4,561,333	5,658,860	5,473,640	
Non-Departmental	2,410,840	2,562,979	2,550,127	2,956,150	2,614,000	
Total expenses	**$ 9,854,152**	**$10,529,853**	**$10,355,952**	**$12,712,600**	**$12,676,800**	**-0.3%**
Change in Net Position	**$ 2,371,079**	**$ 2,080,052**	**$ 2,852,621**	**$ -**	**$ -**	
Net position, beginning	$ 33,374,736	$ 35,745,815	$ 37,825,867	$ 40,678,488	$ 40,678,488	
Net position, ending	**$35,745,815**	**$37,825,867**	**$40,678,488**	**$40,678,488**	**$40,678,488**	
Net Position						
Net investment in capital assets	$ 12,151,308	$ 12,069,519	$ 11,493,138	$ 11,493,138	$ 11,493,138	
Unrestricted	23,594,507	25,756,348	29,185,350	29,185,350	29,185,350	
Total net position	**$35,745,815**	**$37,825,867**	**$40,678,488**	**$40,678,488**	**$40,678,488**	

Utility Fund Schedule of Detail Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Utilities Fund (401)						
Water Plant (3933)						
Regular Salaries and Wages	$ 83,657	$ 75,557	$ -	$ 101,300	$ 141,300	
FICA Taxes	6,457	5,815	-	7,690	10,970	
401 (A) Retirement	11,666	10,553	-	14,200	19,230	
457 Deferred Compensation	750	462	-	-	1,100	
Health/Dental Insurance	5,892	3,352	-	26,400	38,020	
Disability Insurance	770	514	-	930	1,560	
Life Insurance	154	99	-	400	540	
Architect and Engineering	12,590	-	-	20,000	20,000	
US Water Works-Water Plant	825,044	817,922	840,725	875,000	900,000	
Sludge Removal	12,957	30,727	60,754	100,000	100,000	
Communication Services	257	-	-	-	-	
Electricity	186,782	184,482	200,793	200,000	200,000	
R&M-Building	-	153,409	8,700	15,000	15,000	
R&M-Plant Operations	311,749	141,538	140,370	250,000	250,000	
General Office Supplies	1,933	254	63	-	-	
Fuel-City Vehicles	148	-	-	500	500	
Chemicals	197,612	185,173	221,144	250,000	250,000	
Memberships/Professional Dues	725	(3,473)	1,077	500	500	
Training and Seminars	330	195	-	500	500	
Workers' Compensation	744	2,780	3,080	-	3,210	
Vehicle Maintenance	5,928	7,949	8,040	9,600	3,000	
Information Technology	19,048	19,801	17,890	43,740	42,660	
Depreciation	418,022	459,921	457,575	460,000	460,000	
Improvements O/T Buildings	(177,406)	-		-	-	
Water Tank Renovations	178,400	514,174		-	-	
Cap Outlay-Machinery/Equip	-	52,239		-	200,000	
Hurricane Irma	-	-	1,739		-	
Total Water Plant	$ 2,104,209	$ 2,663,442	$ 1,961,950	$ 2,375,760	$ 2,658,090	11.9%

Utility Fund Schedule of Detail Expenses - continued

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Water Distribution (3936)						
Regular Salaries and Wages	$ 274,211	$ 257,773	$ 288,052	$ 288,430	$ 365,890	
Sick and Vacation Payout	(7,901)	14,226	(54,805)	-	-	
Overtime	13,646	10,712	20,072	10,000	8,000	
FICA Taxes	20,875	19,424	22,713	21,100	28,150	
401 (A) Retirement	25,226	29,250	32,524	40,210	48,990	
457 Deferred Compensation	1,770	1,592	1,078	1,020	3,120	
Health/Dental Insurance	70,057	54,151	36,204	38,130	71,870	
Disability Insurance	2,620	2,632	2,084	2,950	3,850	
Life Insurance	942	987	1,029	1,030	1,460	
Legal Services-Other Funds	801	2,800	520	-	1,000	
Architect and Engineering	17,545	25,851	7,610	30,000	30,000	
US Water Works-Utilities	654,035	644,879	663,788	695,000	800,000	
Travel and Per Diem	-	-	-	500	500	
Communication Services	1,665	2,411	2,858	3,000	3,000	
Electricity	261	261	157	500	500	
R&M-Meters/Boxes	54,657	24,192	39,420	320,000	250,000	
R&M-Heavy Equipment	712	1,590	5,182	5,000	5,000	
R&M-Grounds/Buildings	4,560	1,121	1,082	200	500	
R&M-Wet Well/Sewer Mat	3,232	-	4,558	5,000	5,000	
R&M-Hydrants /Water Distribution	56,013	43,781	60,982	100,000	100,000	
General Printing & Binding	385	205	530	500	500	
Other Current Charges	619	3	1,088	1,500	1,500	
Utility Location Services	1,586	1,733	5,005	10,000	50,000	
General Office Supplies	538	630	-	1,500	1,500	
Fuel-City Vehicles	18,105	17,228	16,998	20,000	20,000	
Operating Equipment	1,194	1,277	1,549	5,000	5,000	
Uniform Purchase	1,657	1,238	3,366	4,000	8,000	
Safety Equipment	306	1,480	1,477	3,000	3,000	
Memberships/Professional Dues	625	-	-	-	-	
Training and Seminars	595	2,835	827	2,000	2,000	
Workers' Compensation	3,722	14,598	14,980	12,680	9,590	
Vehicle Maintenance	20,960	7,949	8,040	9,600	14,900	
Information Technology	66,668	79,202	71,580	69,980	68,250	
Depreciation	15,854	15,853	15,854	20,000	20,000	
Hurricane Irma	-	-	6,140	-	-	
Total Water Distribution	$ 1,327,741	$ 1,281,864	$ 1,282,542	$ 1,721,830	$ 1,931,070	12.2%

Utility Fund Schedule of Detail Expenses - continued

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Sewer Operations (3939)						
Regular Salaries and Wages	$ 150,991	$ 175,023	$ 166,475	$ 201,320	$ 230,590	
Overtime	6,067	3,319	9,038	9,500	4,500	
FICA Taxes	11,141	12,343	12,193	14,200	17,790	
401 (A) Retirement	20,696	23,717	19,774	28,190	30,950	
Health/Dental Insurance	50,908	55,045	52,616	72,300	83,200	
Disability Insurance	1,355	1,509	1,679	2,190	2,460	
Life Insurance	476	653	554	690	950	
Miscellaneous Consulting Services	-	9,750	35,000	-	-	
Legal Services-Other Funds	1,814	-	602	-	-	
Architect and Engineering	-	-	5,060	75,000	50,000	
Electricity	70,858	67,878	77,401	90,000	90,000	
Bwd Cty Large User Charges	2,518,301	2,580,592	2,550,783	2,800,000	2,800,000	
R&M-Heavy Equipment	2,563	-	-	2,500	2,500	
R&M-Grounds/Buildings	753	-	525	2,000	2,000	
R&M-Lift Stations	245,451	286,608	252,468	400,000	400,000	
R&M-Sewer Rehab	757,171	617,932	1,208,769	1,750,000	1,400,000	
R&M-Wet Well/Sewer Mat	9,956	25,311	18,855	25,000	25,000	
General Printing & Binding	24	-	-	300	300	
Other Current Charges	-	2	36	-	-	
Operating Equipment	5,310	2,725	5,198	5,000	5,000	
Uniform Purchase	-	-	-	-	5,000	
Training and Seminars	824	-	-	1,500	-	
Workers' Compensation	2,233	5,096	6,500	5,270	4,870	
Vehicle Maintenance	6,785	8,139	8,040	6,400	11,900	
Information Technology	9,524	9,900	17,890	17,500	34,130	
Depreciation	138,162	136,027	102,952	150,000	130,000	
Cap Outlay-Machinery/Equip	-	-	-	-	142,500	
Hurricane Irma	-	-	8,925	-	-	
Total Sewer Operations	$ 4,011,363	$ 4,021,568	$ 4,561,333	$ 5,658,860	$ 5,473,640	-3.3%
Non-Departmental (3999) - Admin cost						
Internal Admin Costs	$ 2,250,000	$ 1,018,689	$ 967,800	$ 941,600	$ 918,500	
Other Current Charges	411	310	143	-	-	
Credit/Debit Card Fees	92,296	112,242	141,084	130,000	148,000	
Payment In Lieu of Taxes	-	172,482	163,300	158,000	148,300	
Privilege-Franchise Fee-Wtr	-	527,093	538,500	538,500	539,500	
Privilege-Franchise Fee-Swr	-	668,691	675,200	675,200	677,500	
Insurance	68,133	63,472	64,100	56,400	44,900	
Contingency -W&S	-	-		456,450	137,300	
Total Non-Departmental	$ 2,410,840	$ 2,562,979	$ 2,550,127	$ 2,956,150	$ 2,614,000	-11.6%
Total expenses	**$ 9,854,153**	**$ 10,529,853**	**$ 10,355,952**	**$ 12,712,600**	**$ 12,676,800**	**-0.3%**

STORMWATER MANAGEMENT FUND (411)

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 right-of-ways and stormwater drainage system. Over the past 14 years, 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, right-of-ways and swales.

The City utilizes an outside contractor to perform the monthly street cleaning of its major roadways. 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.

UPCOMING INITIATIVES

- Compliance with the N.P.D.E.S. permit.
- Recertification of our Community Rating System participation with National Flood Insurance Program.

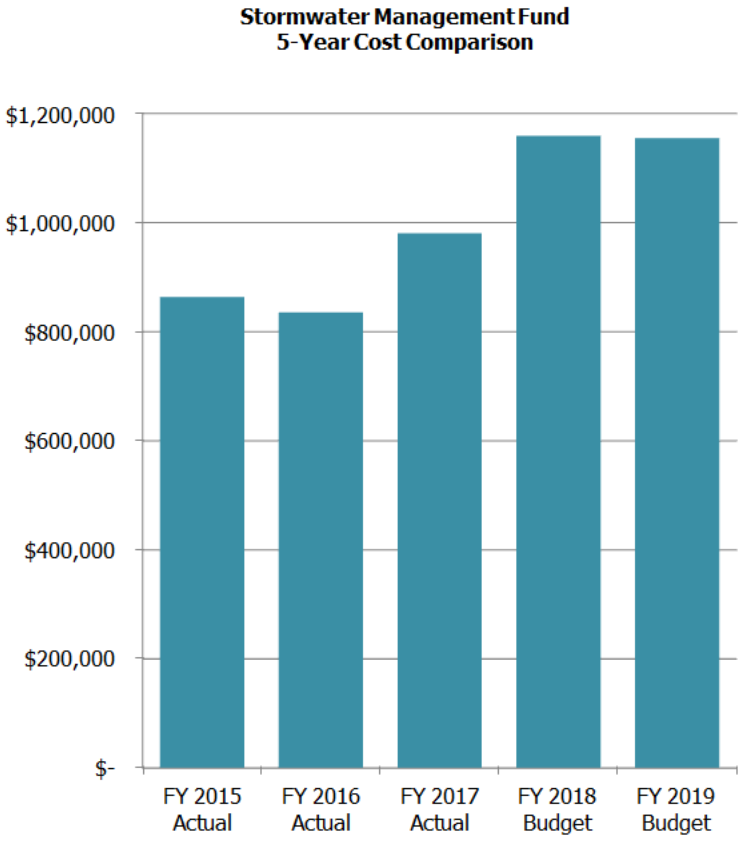
Strategic Priorities and Performance Measures

<u>Citywide Goals</u>: 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
Percent of catch basins inspected during the year.	100%	100%	100%	100%	100%



Stormwater Management Fund Schedule of Revenue and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Stormwater Management Fund (411)						
Revenue:						
Stormwater Fees	$ 730,508	$ 715,438	$ 1,046,130	$ 1,150,000	$ 1,150,000	
Investment Earnings	11,900	10,104	6,645	9,000	5,000	
Use of Fund Balance or Net Position	-	-	-	-	-	
Total revenue	**$ 742,408**	**$ 725,542**	**$ 1,052,775**	**$ 1,159,000**	**$ 1,155,000**	**-0.3%**
Expenses:						
Regular Salaries and Wages	$ 426,935	$ 406,301	$ 444,586	$ 523,220	$ 494,000	
Sick and Vacation Payout	13,304	(13,897)	19,127	-	-	
Overtime	5,703	4,166	15,093	5,000	5,000	
FICA Taxes	31,674	29,676	33,348	38,050	37,970	
401 (A) Retirement	40,624	44,964	50,261	73,250	65,950	
Health/Dental Insurance	96,151	88,033	93,623	134,930	114,410	
Disability Insurance	3,186	3,643	3,599	5,280	5,170	
Life Insurance	2,309	2,357	2,434	2,670	3,110	
Legal Services	-	1,538	-	1,500	-	
Architect and Engineering	3,668	-	6,343	10,000	30,000	
Internal Admin Costs	90,000	89,388	81,700	86,500	83,700	
Street Cleaning	11,441	10,934	12,122	20,000	20,000	
Storm Drain Maintenance	3,915	3,482	24,576	15,000	75,000	
Statement Preparation	10,199	10,248	10,164	10,600	10,600	
Culvert Cleaning	-	-	-	2,000	-	
R&M-Equipment Maint.	9,015	10,383	3,318	10,000	10,000	
Other Current Charges - Misc	-	3	6	-	15,000	
Payment In Lieu of Taxes	-	17,483	15,400	13,500	11,500	
Environmental Permits	9,867	10,002	3,018	10,100	10,500	
General Office Supplies	555	-	-	1,500	500	
Fuel-City Vehicles	11,631	6,311	12,002	10,000	12,000	
Operating Equipment	2,784	8,266	15,891	25,000	20,000	
Chemicals	786	20	2,800	5,000	3,000	
Uniform Purchase	4,907	3,310	4,076	6,000	14,000	
Safety Equipment	1,500	2,048	4,200	5,000	5,000	
Misc Operating Supplies	-	1,504	18	500	500	
Membership/Professional Dues	-	800	-	800	500	
Workers' Compensation	6,699	15,829	14,940	15,060	10,880	
Insurance	2,400	1,429	1,500	1,800	1,900	
Vehicle Maintenance	8,892	11,924	12,100	15,800	14,900	
Depreciation	65,548	65,298	65,298	67,500	66,000	
Capital - Machinery/Equipment	-	-	-	22,000	-	
Contingency-Stormwater	-	-	-	21,440	13,910	
Hurricane Irma	-	-	28,729	-	-	
Total expenses	**$ 863,693**	**$ 835,442**	**$ 980,272**	**$ 1,159,000**	**$ 1,155,000**	**-0.3%**
Change in net position	**$ (121,285)**	**$ (109,900)**	**$ 72,503**	**$ -**	**$ -**	
Net position, beginning	$ 2,537,245	$ 2,415,960	$ 2,306,060	$ 2,378,563	$ 2,378,563	
Net position, ending	**$ 2,415,960**	**$ 2,306,060**	**$ 2,378,563**	**$ 2,378,563**	**$ 2,378,563**	
Net position						
Net investment in capital assets	$ 628,000	$ 562,702	$ 497,404	$ 497,404	$ 497,404	
Unrestricted	1,787,960	1,743,358	1,881,159	1,881,159	1,881,159	
Total net position	**$ 2,415,960**	**$ 2,306,060**	**$ 2,378,563**	**$ 2,378,563**	**$ 2,378,563**	

INTERNAL SERVICE FUNDS

VEHICLE MAINTENANCE (501)

MIS-INFORMATION TECHNOLOGY (530)

INSURANCE (550)

The City currently utilizes three such Internal Service Funds – Vehicle Maintenance, Information Technology and Insurance. The cost of operating these Internal Service Funds is then allocated, or *"charged back,"* to the recipient department based on their use/consumption of the asset/service. The allocation method is fairly complex and is designed to distribute expenditures in the most fair and equitable manner.

VEHICLE MAINTENANCE FUND (501)

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.

A fixed cost of $2,975 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.

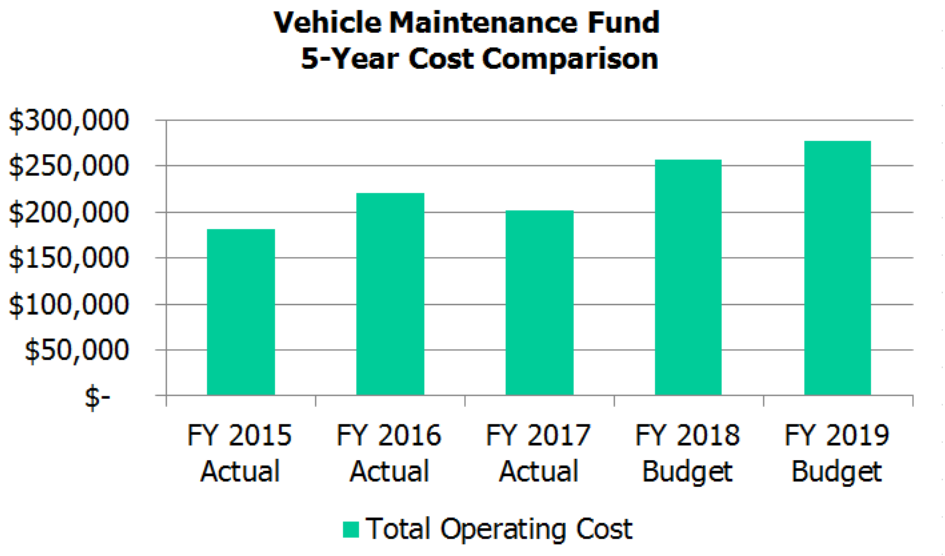
Strategic Priorities and Performance Measures

<u>Citywide Goal</u>: 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
Percent of schedule preventative maintenance performed during the	100%	100%	100%	100%	100%



Vehicle Maintenance Fund Schedule of Revenue and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Vehicle Maintenance (501)						
Revenue:						
Interest Earnings	$ 318	$ 207	$ 673	$ -	$ -	
Charges for Services	246,000	250,400	253,397	207,700	202,300	
Use of Fund Balance	-	-		50,000	75,000	
Total revenue	**$ 246,318**	**$ 250,607**	**$ 254,070**	**$ 257,700**	**$ 277,300**	**7.6%**
Expenses:						
Garage -Outside Svc Contract	$ 55,753	$ 51,225	$ 70,417	$ 75,000	$ 75,000	
Electricity	2,028	1,707	1,504	2,000	2,000	
Water/Sewer/Garbage	610	2,361	6,022	2,500	7,000	
Vehicle Repairs	5,375	2,286	3,461	5,000	20,000	
Other Current Charges-Misc	5,352	6,176	10,176	11,500	11,500	
Car Wash	-	57	223	500	500	
Vehicle Parts	70,056	111,947	71,404	125,000	125,000	
Insurance	42,393	45,000	38,700	36,200	36,300	
Total expenses	**$ 181,567**	**$ 220,759**	**$ 201,907**	**$ 257,700**	**$ 277,300**	**7.6%**
Change in net position	**$ 64,751**	**$ 29,848**	**$ 52,163**	**$ (50,000)**	**$ (75,000)**	
Net position, beginning	$ 1,414,292	$ 1,479,043	$ 1,508,891	$ 1,561,054	$ 1,511,054	
Net position, ending	**$ 1,479,043**	**$ 1,508,891**	**$ 1,561,054**	**$ 1,511,054**	**$ 1,436,054**	
Net Position						
Unrestricted	$ 1,479,043	$ 1,508,891	$ 1,561,054	$ 1,511,054	$ 1,436,054	
Total net position	**$ 1,479,043**	**$ 1,508,891**	**$ 1,561,054**	**$ 1,511,054**	**$ 1,436,054**	

City of North Lauderdale
Budget for Fiscal Year 2019
Vehicle Maintenance Fund (501)
Schedule of Fees Assessed to Departments
Object Code 557100

	2019 Vehicle Count		Vehicle Charge FY 2019
General Fund (001):			
City Manager (0501)	0	$	-
Public Works			
Building Maintenance (3941)	9		26,800
Street Maintenance (3946)	12		35,600
Canal Maintenance (3947)	3		8,900
Parks (7071)	11		32,700
Recreation (7072)	10		29,800
Community Development (3005)	1		3,000
Code (3020)	7		20,800
Total General Fund (001):	**53**	**$**	**157,600**

(A) Lease package includes routine maintenance sevices

Utilities Fund (401):			
Administration (3933)	1		3,000
Water Distribution (3936)	5		14,900
Sewer Operations (3939)	4		11,900
Total Utilities Fund (401):	**10**	**$**	**29,800**
Stormwater Management Fund (411):	**5**		**14,900**
Total of All Funds	**68**	**$**	**202,300**

INFORMATION TECHNOLOGY FUND (530)

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) Division 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 four 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, personal performance and provides a higher level of system availability.

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, as directed by administrative staff.
- 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.

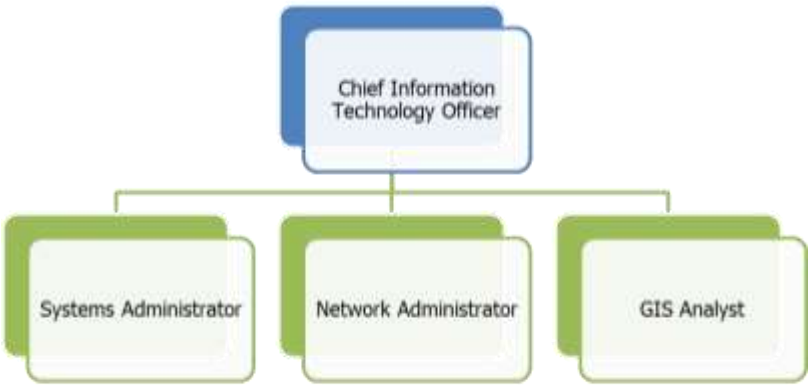
ACCOMPLISHMENTS (FY 2018)

- ✓ Provided residents, administration and employees with value-added services and support
- ✓ Refreshed network infrastructure to accommodate and sustain added IT services to staff and residents.
- ✓ Refreshed security infrastructure to improve City's cyber security posture.
- ✓ Maintained current SLA for all I.T. provided servicers
- ✓ Continued to extend the City's safety and security camera systems to other City facilities
- ✓ Provided user friendly web services for City services and daily business by deploying Applicant Tracking and Citizens Self-Service 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.
- ✓ Deploy a true enterprise isolated guest wireless solution at City Hall and other city facilities
- ✓ Install A/V system in the Commission Chambers

UPCOMING INITIATIVES

✓ Continue to deploy safety and security camera systems throughout the City's facilities.

Information Technology Department Organizational Chart



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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal
Percent of time the city's website and virtual private network remote processing is accessible.	98%	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.	98%	98%	99%	98%	99%
Number of forms converted to online/fillable forms. Note: This is a new measure for FY 2018.	N/A	N/A	N/A	1	10


Information Technology Fund
5-Year Cost Comparison
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
FY 2015 Actual
FY 2016 Actual
FY 2017 Actual
FY 2018 Budget
FY 2019 Budget
Salaries
Operating Expenses
Capital

Information Technology Fund Schedule of Revenue and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Information Technology Fund (530)						
Revenue:						
Charges for Services	$ 857,156	$ 980,125	$ 966,300	$ 1,014,730	$ 1,040,820	
Interest Earnings	242	159	419	-	-	
Use of Fund Balance or Net Position	-	-	-	150,000	71,000	
Total revenue	**$ 857,398**	**$ 980,284**	**$ 966,719**	**$ 1,164,730**	**$ 1,111,820**	**-4.5%**
Expenses:						
Regular Salaries And Wages	$ 118,584	$ 141,680	$ 162,582	$ 216,050	$ 236,100	
Sick and Vacation Payout	-	-	17,011		-	
Car Allowance	-	-	1,122	1,200	1,200	
Overtime	-	-	2,886	5,000	5,000	
Tuition Assistance	-	-	-	-	13,000	
FICA Taxes	8,767	10,476	12,514	16,370	18,300	
401 (A) Retirement	15,168	18,373	22,308	30,000	30,300	
457 Deferred Compensation	1,125	2,048	3,251	3,760	4,100	
Health/Dental Insurance	19,881	20,722	22,589	44,370	46,940	
Disability Insurance	762	957	1,538	2,220	2,500	
Life Insurance	364	454	511	770	780	
System Consulting	53,218	37,089	24,937	50,000	51,000	
Travel And Per Diem	-	191	-	1,500	2,000	
Communication Services	71,739	38,325	41,849	75,000	79,200	
R&M-Computer Software	217,680	172,251	163,653	180,300	198,400	
R&M-Server Maintenance	3,819	6,124	3,367	7,000	7,000	
R&M-Munis Software Maint	66,456	70,605	73,586	74,500	84,000	
Other Current Charges-Misc	155	535	183	1,000	1,000	
General Office Supplies	2,702	1,566	3,167	3,000	3,000	
Computer Software- Not Capital	33,766	27,084	29,970	35,000	33,000	
Computer Hardware- Not Capital	46,827	42,965	48,583	30,000	36,000	
Memberships/Professional Dues	3,575	3,775	3,775	4,000	4,000	
Training And Seminars	9,989	8,996	9,898	8,000	8,000	
Workers' Compensation	340	240	290	290	610	
Insurance	4,400	3,669	3,700	3,500	3,000	
Depreciation	1,894	1,981	25,702	88,900	88,900	
Capital Outlay- Hardware	-	8,685	3,375	208,000	121,000	
Capital Outlay- Software	-	-	-	-	20,000	
Contingency	-	-	-	75,000	13,490	
Hurricane Irma	-	-	624	-	-	
Total expenses	**$ 681,211**	**$ 618,792**	**$ 682,971**	**$ 1,164,730**	**$ 1,111,820**	**-4.5%**
Change in net position	**$ 176,187**	**$ 361,492**	**$ 283,748**	**$ (150,000)**	**$ (71,000)**	
Net position, beginning	$ 1,114,392	$ 1,290,579	$ 1,652,071	$ 1,935,819	$ 1,785,819	
Net position, ending	**$ 1,290,579**	**$ 1,652,071**	**$ 1,935,819**	**$ 1,785,819**	**$ 1,714,819**	
Net Position						
Net investment in capital assets	$ 31,798	$ 50,716	$ 453,492	$ 453,492	$ 453,492	
Unrestricted	1,258,781	1,601,355	1,482,327	1,332,327	1,261,327	
Total net position	**$ 1,290,579**	**$ 1,652,071**	**$ 1,935,819**	**$ 1,785,819**	**$ 1,714,819**	

City of North Lauderdale
Budget - Fiscal Year 2019
Information Technology Fund (530)
Schedule of Fees Assessed to Departments
Object Code 557410

	2019 Units of Service	IT Charge FY 2019
General Fund (001):		
City Commission (0101)	14	$ 135,710
City Manager (0501)	3	29,090
City Attorney (1401)		
City Clerk (1801)	5	48,480
Human Resources (0601)	4	38,780
Finance (0906)	8	77,560
Public Works		
Building Maintenance/Administration (3941)	6	58,170
Street Maintenance (3946)	3	29,090
Parks and Recreation		
Administration (7001)	0	-
Parks (7071)	9	87,260
Recreation (7072)	7	67,870
Aquatics (7074)	2	19,390
Community Development (3005)	14	135,730
Code (3020)	10	96,950
Total General Fund (001):	**85**	**$ 824,080**
Fire/Rescue Fund (115): (9999)	**20**	**$ 193,900**
Utilities Fund (401):		
Administration (3933)	5	$ 48,480
Water Distribution/ Billing (3936)	8	77,560
Sewer Operations (3939)	4	38,780
Total Utilities Fund (401):	**17**	**$ 164,820**
Total All Funds	**122**	**$ 1,182,800**

INSURANCE FUND (550)

MISSION

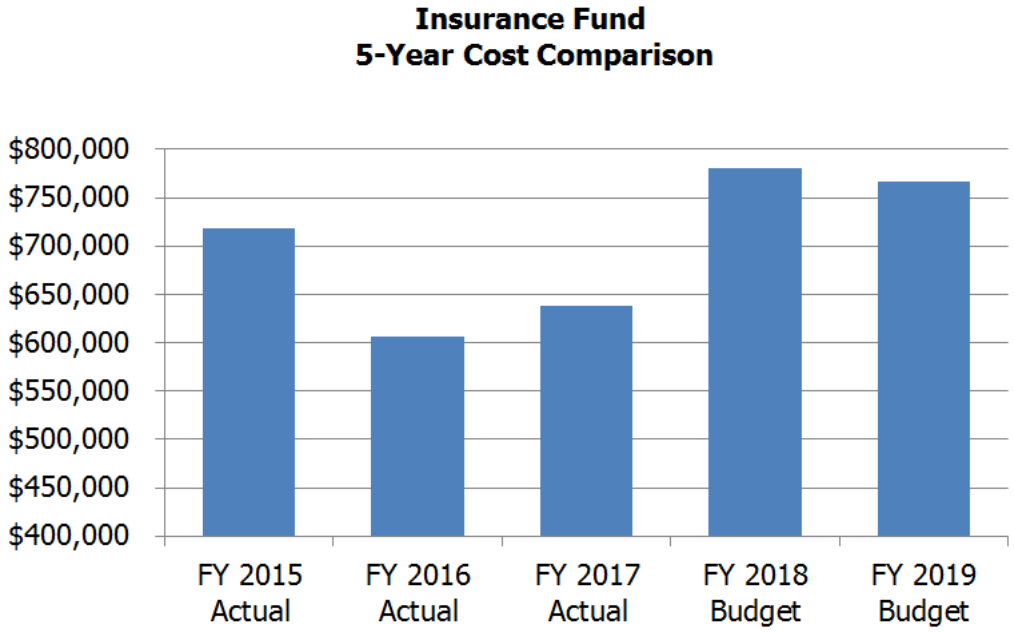
To accumulate resources and to allocate costs for insurance coverage that will protect the City's assets and ensure that City coverage meets all legal requirements. In addition, all safety programs and policies are actively enforced to provide a safe "City-wide" environment.

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 2018 insurance rates.



Insurance Fund Schedule of Revenue and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Insurance Fund (550)						
Revenue:						
Interest Earnings	$ 1,304	$ 11,909	$ 9,082	$ -	$ -	
Charges for Services-Workers Compensation	176,386	291,171	281,699	268,000	182,400	
Charges for Services-General Insurance	423,185	462,909	472,999	437,900	384,900	
Use of Fund Balance	-	-	-	75,000	200,000	
Total revenue	**$ 600,875**	**$ 765,989**	**$ 763,780**	**$ 780,900**	**$ 767,300**	**-1.7%**
Expenses:						
Legal Srvs-Outside Counsel	$ -	$ -	$ -	$ 12,000	$ 5,000	
General Liability	115,654	126,890	123,978	145,200	146,000	
Automotive Insurance	38,536	33,245	31,139	32,700	33,300	
Property Insurance	205,820	182,857	163,005	200,500	192,600	
Other Insurance	2,897	4,026	3,219	7,500	5,000	
Workers Compensation Exp	317,868	251,678	269,403	313,000	302,400	
Claims Under Deductable	34,390	5,614	42,959	60,000	75,000	
Accident Prevention	3,762	2,694	4,996	10,000	8,000	
Total expenses	**$ 718,927**	**$ 607,004**	**$ 638,699**	**$ 780,900**	**$ 767,300**	**-1.7%**
Change in net position	**$ (118,052)**	**$ 158,985**	**$ 125,081**	**$ (75,000)**	**$ (200,000)**	
Net position, beginning	$ 4,235,943	$ 4,117,891	$ 4,276,876	$ 4,401,957	$ 4,326,957	
Net position, ending	**$ 4,117,891**	**$ 4,276,876**	**$ 4,401,957**	**$ 4,326,957**	**$ 4,126,957**	
Net Position						
Unrestricted	$ 4,117,891	$ 4,276,876	$ 4,401,957	$ 4,326,957	$ 4,126,957	
Total net position	**$ 4,117,891**	**$ 4,276,876**	**$ 4,401,957**	**$ 4,326,957**	**$ 4,126,957**	

Insurance Fund (550) - Schedule of General Insurance Assessed to Departments
City of North Lauderdale
Budget for Fiscal Year 2019

	Workers' Compensation	General Liability	Automobile	Property	Other Insurance	Total FY 2019
General Fund (001):						
City Commission *(0101)*	$ 120	$ -	$ -	$ -	$ -	$ 120
City Manager (0501)	310	-	-	-	-	310
Human Resources (0601)	140	-	-	-	-	140
Finance (0906)	530	-	-	-	-	530
City Clerk *(1801)*	130	-	-	-	-	130
Community Development *(3005)*	560	-	-	-	-	560
Code *(3020)*	3,730	-	-	-	-	3,730
Building Maintenance *(3941)*	9,890	-	-	-	-	9,890
Street Maintenance *(3946)*	12,990	-	-	-	-	12,990
Canal Maintenance *(3947)*	5,800	-	-	-	-	5,800
Parks *(7071)*	18,240	-	-	-	-	18,240
Recreation *(7072)*	13,880	-	-	-	-	13,880
Non-departmental *(9999)*	-	146,000	-	53,000	52,100	251,100
Total General Fund (001):	66,320	146,000	-	53,000	52,100	317,420
Fire/Rescue Fund (115):						
Administrative *(2001)*	3,510	-	-	-	-	3,510
Operating *(2025)*	83,410	-	-	-	-	83,410
Non-departmental *(9999)*		-	-	33,800	13,900	47,700
Total Fire/Rescue Fund (115):	86,920	-	-	33,800	13,900	134,620
Utilities Fund (401):						
Administration *(3933)*	3,210	-	-	-	-	3,210
Water Distribution *(3936)*	9,590	-	-	-	-	9,590
Sewer Operations *(3939)*	4,870	-	-	-	-	4,870
Non-departmental *3999)*		-	-	23,600	21,300	44,900
Total Utilities Fund (401):	17,670	-	-	23,600	21,300	62,570
Stormwater Management Fund (411): (3943)	10,880	-	-	-	1,900	12,780
Vehicle Maintenance Fund (501): (3940)	-	-	33,300	1,100	1,900	36,300
Information Technology Fund (530): (0801)	610	-	-	1,100	1,900	3,610
Total	**$ 182,400**	**$ 146,000**	**$ 33,300**	**$ 112,600**	**$ 93,000**	**$ 567,300**

CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

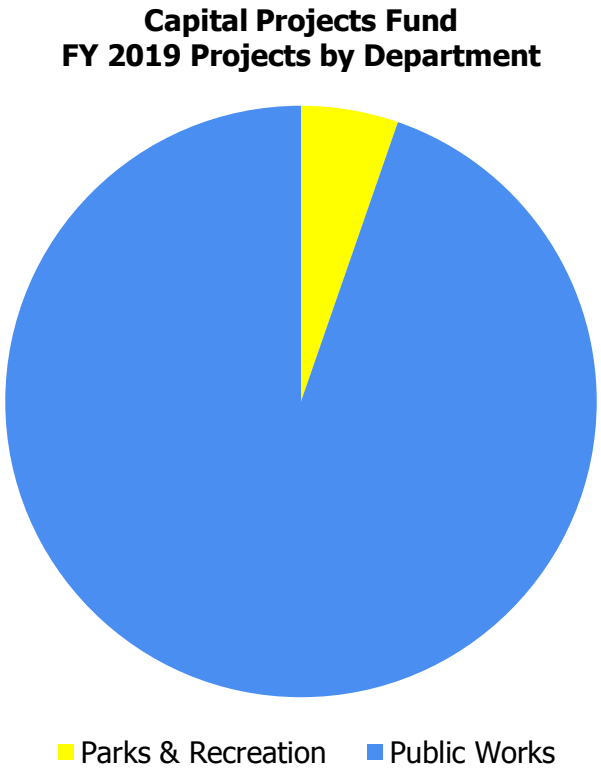
DESCRIPTION

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 FY 2019 project costs with annual operating budget impact follows on the next two pages.



Five Year Capital Improvement Plan
City of North Lauderdale

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Capital Projects Fund (311)					
Beginning Fund Balance	$ 3,067,427	$ 3,067,427	$ 3,287,427	$ 3,287,427	$ 3,287,427
Use of Fund Balance	-	-	-	-	-
Revenue - Transfers In	6,491,930	2,715,000	840,000	2,545,000	2,270,000
Total Resources	**$ 9,559,357**	**$ 5,782,427**	**$ 4,127,427**	**$ 5,832,427**	**$ 5,557,427**
Project Description					
Parks and Recreation					
Exercise Station Equipment	$ 90,000	$ -	$ 90,000	$ -	$ -
Jaycee Park - New Restroom	80,000	-	-	-	-
Fusco Park - New Parking Lot	75,000	-	-	-	-
Bus Replacement	70,000	120,000	-	120,000	120,000
Teen Center - Outdoor Awnings	30,000	-	-	-	-
TOT Equipment	-	75,000	-	200,000	-
Veterans Memorial Upgrades	-	-	-	50,000	-
Park Amenities	-	-	100,000	-	-
Parks and Recreation- Total	**$ 345,000**	**$ 195,000**	**$ 190,000**	**$ 370,000**	**$ 120,000**
Public Works					
East Kimberly Blvd Reconstruction (Constr)	$ 2,000,000	$ -	$ -	$ -	$ -
Tam O'Shanter Drainage Project (Design & Constr)	1,500,000	-	-	-	-
BOC Sidewalk/Wall/Lane Reduction (Design & Constr)	150,000	1,500,000	-	-	-
Silver Lakes Area Drainage (Design & Constr)	500,000	250,000	-	-	-
SW 78th Ave Park (Design & Constr)	50,000	100,000	-	-	-
City Hall Upgrade - 1st Floor (Design & Constr)	1,500,000	-	-	-	-
Citywide Drainage Study	-	300,000	-	-	-
SW 12th Street (Design & Constr)	-	-	500,000	-	-
SW 81st Ave Lane Reduction Phase I (Design & Constr)	-	-	-	2,000,000	-
SW 81st Ave Lane Reduction Phase II (Design & Constr)	-	-	-	-	2,000,000
City Hall & Champions Hall-Hardening-HGMP Grant Match	191,930	-	-	-	-
Street lights with signage	25,000	25,000	-	-	-
Entryway Signs	50,000	-	-	-	-
New Marquee #3	30,000	-	-	-	-
Vehicles	150,000	125,000	150,000	175,000	150,000
Public Works - Total	**$ 6,146,930**	**$ 2,300,000**	**$ 650,000**	**$ 2,175,000**	**$ 2,150,000**
Total Capital Projects Fund	**$ 6,491,930**	**$ 2,495,000**	**$ 840,000**	**$ 2,545,000**	**$ 2,270,000**
Fund balance at year end	**$ 3,067,427**	**$ 3,287,427**	**$ 3,287,427**	**$ 3,287,427**	**$ 3,287,427**

Project Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Fire Rescue Fund 115					
Rescue vehicle (Station 44)	$ 250,000	$ -	$ -	$ -	$ -
Fire Inspection Software and Computers	50,000	-	-	-	-
Life Packs	-	200,000	-	-	-
Bunker Gear Extractor	-	-	20,000	-	-
Bunker Gear	-	-	-	150,000	-
Rescue vehicle (Station 34)	-	-	-	-	300,000
Station 34 & 44 - Hardening-HGMP Grant Match	252,930		-	-	-
Total Fire Rescue	**$ 552,930**	**$ 200,000**	**$ 20,000**	**$ 150,000**	**$ 300,000**
Water Control District Fund 131					
Canal Pump Station	$ -	$ 150,000	$ 200,000	$ -	$ -
Canal Headwalls and Crossings	-	50,000	250,000	125,000	250,000
Canal Bank Reconstruction	-	2,500,000	2,500,000	2,500,000	2,500,000
Total Water Control District	**$ -**	**$ 2,700,000**	**$ 2,950,000**	**$ 2,625,000**	**$ 2,750,000**
Utilities Fund 401					
Chlorine Systems - WTP	$ 200,000	$ -	$ -	$ -	$ -
Generators for Lift Stations - HGMP Grant Match	142,500	-	-	-	-
Emergency Generator - WTP	-	500,000	-	-	-
Automatic Meter Read (AMR) System	-	-	250,000	250,000	250,000
Total Utilites	**$ 342,500**	**$ 500,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**
Information Technology Fund 530					
Enterprise Security and surveillance system	$ 20,000	$ -	$ -	$ -	$ -
Digital Marquee #3	51,000	-	-	-	-
Disaster Recovery Hardware and Security System	70,000	-	-	-	-
Phone System Upgrade	-	230,000	-	-	-
Wireless Access Point	-	-	50,000	-	-
Citywide Broadband & WiFi	-	-	-	250,000	-
Server/Storage Refresh	-	-	-	-	400,000
Total Information Technology	**$ 141,000**	**$ 230,000**	**$ 50,000**	**$ 250,000**	**$ 400,000**

Major Repair and Maintenance Projects

Project Description	Account Number	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Sewer lining	4013939-546590	$ 1,400,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Road resurfacing	0013946-546430	250,000	250,000	250,000	250,000	250,000
Neighborhood Beautification Projects	0013946-546450	100,000	100,000	100,000	100,000	100,000
Sidewalks	0013946-546690	165,000	165,000	165,000	165,000	165,000
City Hall Roof Replacement	0013941-546200	-	200,000	-	-	-
Aquatic Center Bathroom Renovation	0017074-546200	60,000	-	-	-	-
Aquatic Center Slide	0017074-546200	60,000	-	-	-	-
JC Park Lighting, Fence, Amenities	0017071-546200	75,000	-	-	-	-
Parking Lot Repairs - TOT Parks and Woodville Park	0017071-546500	50,000	-	-	-	-
Community Affairs Center	0013941-546200	150,000	-	-	-	-

ESTIMATED OPERATING IMPACT
CAPITAL IMPROVEMENT PROGRAM (5 YRS.)

Project Description	Fiscal Year 2019 Costs	New (N) Replacement (R) Improvement (I)	Estimated 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							
Exercise Station Equipment	$ 90,000	(N)	10	$ -	$ -	$ -	$ -
Jaycee Park - New Restroom	$ 80,000	(N)	30	$ -	$ 6,000	$ 6,000	$ 6,000
Fusco Park - New Parking Lot (Add'l spaces)	$ 75,000	(I)	20	$ -	$ -	$ -	$ 100
Bus Replacement	$ 70,000	(R)	20	$ -	$ (1,000)	$ (1,000)	$ (750)
Teen Center - Outdoor Awnings	$ 30,000	(I)	10	$ -	$ -	$ -	$ -
Total Parks and Recreation	**$ 345,000**			**$ -**	**$ 5,000**	**$ 5,000**	**$ 5,350**
Public Works Dept							
East Kimberly Blvd Reconstruction	$ 2,000,000	(I)	50	$ -	$ -	$ -	$ -
Tam O'Shanter Drainage Project	$ 1,500,000	(N)	50	$ -	$ 6,000	$ 6,000	$ 6,000
BOC Sidewalk/Wall/Lane Reduction	$ 150,000	(I)	30	$ -	$ -	$ -	$ 500
Silver Lakes Area Drainage	$ 500,000	(N)	50	$ -	$ 6,000	$ 6,000	$ 6,000
SW 78th Ave Park	$ 50,000	(N)	50	$ 43,500	$ 1,900	$ 45,400	$ 45,750
City Hall Upgrade - 1st Floor	$ 1,500,000	(I)	30	$ -	$ 1,800	$ 1,800	$ 1,800
City Hall & Champions Hall-Hardening-HGMP Grant Match	$ 191,930	(I)	20	$ -	$ 500	$ 500	$ 500
Street lights with signage	$ 25,000	(N)	10	$ -	$ 2,750	$ 2,750	$ 2,750
Entryway Signs	$ 50,000	(N)	15	$ -	$ 250	$ 250	$ 250
New Marquee #3	$ 30,000	(N)	15	$ -	$ 300	$ 300	$ 300
Vehicles	$ 150,000	(R)	10	$ -	$ 8,100	$ 8,100	$ (1,000)
Total Public Works	**$ 6,146,930**			**$ 43,500**	**$ 27,600**	**$ 71,100**	**$ 62,850**
Total Capital Projects Fund	**$ 6,491,930**			**$ 43,500**	**$ 32,600**	**$ 76,100**	**$ 68,200**
Fire Rescue Fund 115							
Rescue vehicle (Station 44)	$ 250,000	(R)	10	$ -	$ 1,200	$ 1,200	$ 1,200
Fire Inspection Software and Computers	$ 50,000	(N)	10	$ -	$ 100	$ 100	$ 100
Station 34 & 44 - Hardening-HGMP Grant Match	$ 252,930	(I)	20	$ -	$ 500	$ 500	$ 500
Total Fire/Rescue	**$ 552,930**			**$ -**	**$ 1,800**	**$ 1,800**	**$ 1,800**
Utilities Fund 401							
Chlorine Systems - WTP	$ 200,000	(R)	20	$ -	$ (500)	$ (500)	$ (500)
Generators for Lift Stations - HGMP Grant Match	$ 142,500	(N)	10	$ 750	$ 750	$ 1,500	$ 750
Total Fire/Rescue	**$ 342,500**			**$ 750**	**$ 250**	**$ 1,000**	**$ 250**
Information Technology Fund 530							
Enterprise Security and surveillance system	$ 20,000	(N)	5	$ -	$ 325	$ 325	$ 325
Digital Marquee #3	$ 51,000	(R)	7	$ -	250	250	250
Disaster Recovery Hardware and Security System	$ 70,000	(R)	7	$ -	300	300	300
Total Information Technology	**$ 141,000**			**$ -**	**$ 875**	**$ 875**	**$ 875**

* In present value dollars.

GLOSSARY OF TERMS

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 (CAFR)
This official annual report presents the status of the City's finances in a standardized format. The CAFR 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).

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:
Bailey, Larry P.; *Governmental GAAP Guide*; Harcourt Brace; 1994.
Bland, R; *Budgeting-A Guide for Local Governments,* ICMA, 1997.
Government Finance Officers Association; *Governmental Accounting, Auditing and Financial Reporting;* GFOA, 1994.

ORDINANCE NO. 18-09-1378

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, ESTABLISHING AND ADOPTING THE CITY OF NORTH LAUDERDALE AD VALOREM TAX OPERATING MILLAGE LEVY RATE AT 7.4000 MILLS, OR $7.4000 PER THOUSAND DOLLARS OF TAXABLE ASSESSED PROPERTY VALUE, FOR THE 2018 TAX YEAR, REPRESENTING AN INCREASE OF 9.46% FROM THE PRIOR YEAR'S ROLLED-BACK RATE OF 6.7602 MILLS FOR ALL PURPOSES; PROVIDING FOR CONFLICTS; AND, PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission and the City Administration of the City of North Lauderdale, has reviewed the 2018/19 Fiscal Year budget for the various operating departments of the City and the means of financing said budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

Section 1: That the City Commission of the City of North Lauderdale, Florida, does hereby establish and adopt the City of North Lauderdale Ad Valorem Tax Operating Millage Levy Rate of 7.4000 Mills for the 2018 tax year for all purposes, or $7.4000 per thousand dollars of taxable assessed property value. This millage rate reflects an increase of 9.46% from the prior year's rolled back rate of $6.7602.

Section 2: That all Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

Section 3: That this Ordinance shall take effect on October 1, 2018.

PASSED on first reading by the City Commission of the City of North Lauderdale, Florida this 12th day of September, 2018.

PASSED on second reading by the City Commission of the City of North Lauderdale, Florida this 27th day of September, 2018.

APPROVED AS TO FORM:

9/27/18

CITY ATTORNEY SAMUEL S. GOREN

MAYOR JACK BRADY

VICE MAYOR RICH MOYLE

ATTEST

CITY CLERK PATRICIA VANCHERI

ORDINANCE NO. 18-09-1379

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, ADOPTING THE ATTACHED ANNUAL BUDGET, AS THE CITY OF NORTH LAUDERDALE'S FINAL BUDGET FOR THE 2018/19 FISCAL YEAR, ALLOCATING, APPROPRIATING, AND AUTHORIZING EXPENDITURES IN ACCORDANCE WITH AND FOR THE PURPOSES AS STATED IN SAID BUDGET, EXCEPTING CERTAIN APPROPRIATIONS AND EXPENDITURES REQUIRING FURTHER CITY COMMISSION ACTION AND/OR AUTHORIZATION; AUTHORIZING BUDGETARY CONTROL BY DEPARTMENTAL FUND TOTAL FOR ALL APPROPRIATIONS EXCEPT FOR AMOUNTS ALLOCATED FOR CAPITAL OUTLAY ITEMS; PROVIDING FOR THE AUTHORIZATION OF ALL BUDGETED EMPLOYMENT POSITIONS AND THE AUTHORIZATION FOR THE CITY MANAGER TO MAKE TEMPORARY APPOINTMENTS TO BUDGETED POSITIONS; PROVIDING FOR THE CREATION OF TRUST FUND(S) FOR RECEIPT OF MONIES BY GIFT, GRANT, OR OTHERWISE, WHEN THE SAME CONTAINS AS A CONDITION OF ACCEPTANCE, A LIMITATION OR RESTRICTION REGARDING THE USE OR EXPENDITURE OF THE SAME AND THE MANAGEMENT AND DISBURSEMENT THEREOF; PROVIDING FOR A TEMPORARY OR PERMANENT SUSPENSION OF THE OMNIBUS APPROPRIATION AND EXPENDITURE AUTHORIZATION CONTAINED HEREIN BY CITY COMMISSION RESOLUTION; PROVIDING THAT THE BUDGET HEREBY ADOPTED MAY BE ADJUSTED OR MODIFIED BY SUBSEQUENT RESOLUTION SO LONG AS SUCH ADJUSTMENT OR MODIFICATION SHALL NOT RESULT IN A VARIATION OF THE TOTAL BUDGET, PROVIDING THAT IN THE EVENT A VARIATION FROM THE TOTAL BUDGET IS OR BECOMES NECESSARY, THIS ORDINANCE SHALL BE AMENDED ONLY BY A SUBSEQUENT ORDINANCE CONSISTENT WITH CHAPTER 166, FLORIDA STATUTES, THE CHARTER AND CODE OF ORDINANCES OF THE CITY OF NORTH LAUDERDALE, FLORIDA; PROVIDING FOR THE AUTHORIZATION TO LAPSE ALL ENCUMBRANCES OUTSTANDING AT SEPTEMBER 30, 2018, AND AUTHORIZATION TO RE-APPROPRIATE ALL UNEXPENDED CAPITAL APPROPRIATIONS, INCLUDING LAPSED CAPITAL OUTLAY ENCUMBRANCES IN THE 2018/19 BUDGET YEAR; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

Section 1. That the 2018/19 Annual Budget, attached hereto and made a part hereof as specifically as if set forth at length here at, be and the same is hereby established and adopted as the City of North Lauderdale's final budget for 2018/19 fiscal year. This Annual Budget provides for maintaining the Ad Valorem Tax Operating Millage Levy Rate from the prior year's rate.

Section 2. That the budget adopted hereby shall provide that the budget may be amended or adjusted by a resolution approved at the public hearing in accordance with the requirements of Chapter 200.065, Florida Statutes, as amended from time to time.

Section 3. That, subject to the adjustment and/or amendment process authorized in Section 2 thereof, amounts allocated in said budget for expenditure effective October 1, 2018 are authorized in accordance with the purposes as set forth in said budget except that no funds shall be deemed authorized for expenditure in those instances where specific and additional City Commission action and authorization is required as provided in Section 3.14 of the North Lauderdale City Charter, as well as other applicable law. That this budget shall appropriate an expenditure of funds for scheduled repayments of debt financing as required by City loan agreements.

Section 4. That the 2018/19 Annual Budget establishes, except as otherwise provided in Section 5 hereof below, limitations on expenditures by department total within fund. Said limitation meaning that the total sum allocated to each department for operating expenses may not be increased or decreased without specific authorization by a duly enacted Resolution and/or Ordinance effecting such amendment or transfer. However, specific activity amounts may be exceeded so long as excesses exist in other activities within said department budget.

Section 5. That amounts allocated to Capital Outlay items are specific authorizations and may be expended only for capital project and capital purchase purposes. The amount allocated for Capital Outlay may not be exceeded or increased without specific City Commission authorization, the same being by a duly enacted Resolution and/or Ordinance effecting such amendment or transfer.

Section 6. In the event that an authorized position is vacant and monies are available within a department's salary appropriation to fund a temporary appointment to vacant position, the City Manager may appoint a temporary employee for a period not to exceed 90 days, to fill said vacant position. Said temporary appointment may be renewable for an additional 90-day period and may only be made for the period pending the filling of the authorized position by a permanent employee.

Section 7. That when the City of North Lauderdale receives monies from any source, be it private or governmental, by Grant, Gift, or otherwise, to which there is attached as a condition of acceptance, any limitation regarding the use or expenditure of the monies received, the funds so received need not be shown in the Annual Budget nor shall said budget be subject to amendment or expenditure as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the City under Grants or Gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon accepted contemporary Florida Municipal Accounting Principles and where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon the Gift or Grant as aforesaid.

Section 8. That the Omnibus Appropriation and Expenditure Authorization as contained in Section 3 hereof may be temporarily or permanently suspended by Resolution of the City Commission if at any time it appears that the projected revenue supporting the above-described budget is below anticipated levels or maybe temporarily or permanently suspended by Resolution of the City Commission for any other reason or purpose deemed proper by the Commission.

Section 9. Upon the passage and adoption of the 2018/19 fiscal year budget for the City of North Lauderdale, should the City Manager determine that Department Total or a Capital Outlay will exceed its original appropriation, the City Manager is hereby authorized and directed to prepare such Resolutions as may be necessary and proper to administratively and publicly adjust or modify any line item from the Budget hereby adopted so long as such adjustment or modification shall not result in a variation of the total budget appropriation adopted pursuant to this Ordinance, as provided by General or Special Law.

Section 10. In the event a variation from the total budget appropriation is or becomes necessary, such variations shall only become legally effective upon the adoption of an amending Ordinance consistent with Chapter 166, Florida Statutes, the Charter and Code or Ordinances of the City of North Lauderdale, Florida. Notwithstanding this limitation, health insurance coverage shall be available to and paid for by the City on behalf of the City's elected officials in a manner consistent with the City's general employees at a cost which shall not exceed 100% of the City's monthly premium amount, and further recognizing that, for the economic benefit of the City, staff shall make every effort to pay directly to their insurance carrier the monthly cost of an elected official's health coverage in an amount not exceeding 100% of comparable City health cost should the member have their health insurance coverage from another source.

Section 11. That all outstanding encumbrances for operating expenditures at September 30, 2018 shall lapse at that time; and, that all outstanding encumbrances for Capital Expenditures as at September 30, 2018 shall lapse at that time; and, that all unexpended Capital appropriations, including outstanding encumbrances, may be added to the corresponding 2018/19 available balances and be simultaneously re-appropriated for capital expenditures, as previously approved in the 2018/19 fiscal year. It is contemplated and acknowledged that the possible addition of available Capital balances in other Funds and their simultaneous re-appropriation under this Section shall not be interpreted or construed as an increase in revenues available for appropriation under Section 3.14 of the City Charter or as a variation of the total budget under Section 10 of the City's Original Budget Ordinance.

Section 12. If any clause, section, or other part or application this Ordinance shall be held by any Court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the validity of the remaining portions or applications remaining in full force and effect.

Section 13. All Ordinances or parts of Ordinances in conflict herewith be and the same are repealed to the extent of such conflict.

Section 14. This Ordinance shall take effect on October 1, 2018.

PASSED on first reading by the City Commission of the City of North Lauderdale, Florida this 12th day of September, 2018.

PASSED on second reading by the City Commission of the City of North Lauderdale, Florida this 27th day of September, 2018.

APPROVED AS TO FORM:

9/27/18

CITY ATTORNEY SAMUEL S. GOREN

MAYOR JACK BRADY

VICE MAYOR RICH MOYLE

ATTEST

CITY CLERK PATRICIA VANCHERI

CITY OF TOMORROW NORTH LAUDERDALE, FLA.

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

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Revenue:						
Taxes	$ 11,405,812	$ 12,031,326	$ 13,004,889	$ 13,500,700	$ 14,588,400	
Licenses and permits	4,836,099	4,959,658	5,368,949	4,705,590	5,219,640	
Intergovernmental revenue	5,341,973	5,520,089	5,734,143	5,959,650	6,059,310	
Charges for services	3,751,841	4,344,019	4,296,111	4,193,620	4,717,500	
Fines and forfeitures	1,290,383	961,268	746,036	656,000	683,700	
Miscellaneous revenue	2,190,099	1,363,415	1,395,376	1,299,400	1,324,400	
Use of fund balance	-	-	-	882,630	4,788,670	
Total revenue	**$28,816,207**	**$29,179,775**	**$30,545,504**	**$31,197,590**	**$37,381,620**	**19.8%**
Expenditures:						
Departmental						
City Commission	$ 382,772	$ 394,900	$ 383,230	$ 460,180	$ 466,390	
City Manager	399,680	402,644	429,437	444,480	466,080	
City Attorney	246,710	258,786	255,222	284,300	286,260	
City Clerk	238,568	251,629	269,274	299,060	317,390	
Human Resources	305,615	292,948	292,182	412,590	412,380	
Finance	862,776	718,963	780,628	911,130	982,770	
Public Works	3,402,150	3,840,395	3,849,475	5,892,850	5,123,900	
Parks and Recreation	4,049,355	4,385,120	4,493,188	4,705,730	4,897,970	
Community Development	1,782,358	2,044,614	2,058,985	2,367,490	2,885,210	
Police - Contractual	9,263,901	9,201,848	9,361,542	10,113,570	11,231,020	
Non-Departmental	3,130,385	3,693,488	4,489,473	5,306,210	10,312,250	
Total expenditures	**$24,064,270**	**$25,485,335**	**$26,662,636**	**$31,197,590**	**$37,381,620**	**19.8%**
Change in Fund Balance	**$ 4,751,937**	**$ 3,694,440**	**$ 3,882,868**	**$ (882,630)**	**$ (4,788,670)**	
Fund balance						
Beginning balance	$ 33,123,047	$ 37,874,984	$ 41,569,424	$ 45,452,293	$ 44,569,663	
Ending balance	**$37,874,984**	**$41,569,424**	**$45,452,293**	**$44,569,663**	**$39,780,993**	
Fund balances						
Assigned:						
Future capital projects	$ 750,000	$ 1,227,100	$ -	$ -	$ -	
Disaster Assistance	2,450,000	2,450,000	3,500,000	3,500,000	3,500,000	
Scholarships	7,311	-	-	-	-	
Subsequent year's expenditures	-	-	832,630	832,630	-	
Unassigned	34,667,673	37,892,324	41,119,663	40,237,033	36,280,993	
Total fund balances	**$37,874,984**	**$41,569,424**	**$45,452,293**	**$44,569,663**	**$39,780,993**	

Fire/Rescue Special Revenue Fund Schedule of Revenue and Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Fire/Rescue Fund (115)						
Revenue:						
Special Assessments	$ 3,610,917	$ 4,127,943	$ 3,994,679	$ 4,295,300	$ 4,361,250	
Special Assessments-Interim	2,425	-	-	-	-	
Shared Revenue - Firefighter Supplemental Comp	19,242	17,222	16,954	17,200	17,000	
Interest Earnings	4,170	3,736	3,125	2,900	2,000	
Miscellaneous Revenue-Other	141	3,365	12,267	100	1,000	
Transfer In-General Fund for EMS Subsidy	650,000	939,724	1,254,920	1,451,840	1,922,400	
Transfer In-General Fund for Exempt Properties	524,503	659,233	289,400	291,800	268,510	
Use of Fund Balance or Net Position	-	-		-	324,440	
Fees-Other Permits	10,658	10,140	14,230	10,800	14,200	
Charges for Services-F/R Inspection Fees	11,659	14,125	22,385	16,500	20,500	
Charges for Services-EMS	215,749	659,011	514,390	611,900	612,000	
Charges for Services-Other Fees	-	-	-	-	-	
Total revenue	**$ 5,049,464**	**$ 6,434,499**	**$ 6,122,350**	**$ 6,698,340**	**$ 7,543,300**	**12.6%**
Expenditures:						
Administrative Division	$ 607,875	$ 939,780	$ 889,499	$ 914,180	$ 951,610	
Operating Division (Station 34 & 44)	4,713,934	4,895,625	5,147,683	5,543,350	6,113,360	
Non-Departmental	372,529	436,541	240,164	240,810	478,330	
Total expenditures	**$ 5,694,338**	**$ 6,271,946**	**$ 6,277,346**	**$ 6,698,340**	**$ 7,543,300**	**12.6%**
Change in fund balance	**$ (644,874)**	**$ 162,553**	**$ (154,996)**	**$ -**	**$ (324,440)**	
Fund balance						
Beginning balance	$ 1,655,337	$ 1,010,463	$ 1,173,016	$ 1,018,020	$ 1,018,020	
Ending balance	**$ 1,010,463**	**$ 1,173,016**	**$ 1,018,020**	**$ 1,018,020**	**$ 693,580**	

North Lauderdale Water Control District Special Revenue Fund Schedule of Revenue and Expenditures
City of North Lauderdale
Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
North Lauderdale Water Control District Special Revenue Fund (131)						
Maintenance Assessment (per unit):	**$ 55.15**	**$ 55.15**	**$ 55.15**	**$ 55.15**	**$ 100.00**	
Revenue:						
Special Assessments	$ 617,068	$ 616,721	$ 616,636	$ 613,800	$ 1,112,730	
Special Assessments-WCD Brookside	3,177	3,243	3,177	3,100	5,800	
Interest Earnings	1,435	655	830	300	-	
Miscellaneous Revenue-Other	40	40	19	-	-	
Transfer In-General Fund for Exempt Properties	65,518	62,739	62,800	62,200	112,510	
Use of Fund Balance or Net Position	-	-		147,070	-	
Total revenue	**$ 687,238**	**$ 683,397**	**$ 683,462**	**$ 826,470**	**$ 1,231,040**	**49.0%**
Expenditures:						
Canal Maintenance						
Administrative Costs	$ -	$ 59,784	$ 52,800	$ 50,800	$ 50,200	
Canal Maintenance	531,464	607,543	621,440	630,620	1,163,900	
Assessment Comm Fees	12,341	12,334	12,333	12,800	16,940	
Cap Outlay-Machinery/Equip	24,099	-	-	-	-	
Hurricane Grant Match	-	-	-	132,250	-	
Total expenditures	**$ 567,904**	**$ 679,661**	**$ 686,573**	**$ 826,470**	**$ 1,231,040**	**49.0%**
Change in Fund Balance	**$ 119,334**	**$ 3,736**	**$ (3,111)**	**$ (147,070)**	**$ -**	
Fund balance:						
Beginning balance	$ 1,021,360	$ 1,140,694	$ 1,144,430	$ 1,141,319	$ 994,249	
Ending balance	**$ 1,140,694**	**$ 1,144,430**	**$ 1,141,319**	**$ 994,249**	**$ 994,249**	

Debt Service Fund Detail Budget

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Debt Service Fund (210)						
Revenue:						
Ad Valorem Taxes Delinquent	$ 601	$ 21	$ 264	$ -	$ -	
Interest Earnings	25	17	35	-	-	
Transfer In-General Fund for Debt Service	715,143	715,143	676,200	700,200	695,200	
Use of Fund Balance or Net Position	-	-	-	15,000	20,000	
Total revenue	**$ 715,769**	**$ 715,181**	**$ 676,499**	**$ 715,200**	**$ 715,200**	**0.0%**
Expenditures:						
Principal-2003A Cir Bonds	$ 558,968	$ 585,834	$ 613,993	$ 643,550	$ 674,450	
Interest-2003A Cir Bonds	156,175	129,309	101,151	71,650	40,750	
Bond Costs	-	-		-		
Total expenditures	**$ 715,143**	**$ 715,143**	**$ 715,144**	**$ 715,200**	**$ 715,200**	**0.0%**
Change in Fund Balance	**$ 626**	**$ 38**	**$ (38,645)**	**$ (15,000)**	**$ (20,000)**	
Fund balance						
Beginning balance	$ 88,851	$ 89,477	$ 89,515	$ 50,870	$ 35,870	
Ending balance	**$ 89,477**	**$ 89,515**	**$ 50,870**	**$ 35,870**	**$ 15,870**	

Capital Projects Fund Schedule of Revenue and Expenditures

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Capital Projects Fund (311)						
Revenue:						
Transfer In-General Fund for Capital Projects	$ 700,000	$ 804,000	$ 1,710,000	$ 1,990,000	$ 6,491,930	
Interest Earnings	29,648	25,096	15,733	-	-	
Miscellaneous Revenue	298,278	75,000	-	-	-	
Use of Fund Balance	-	-	-	409,738	-	
Total revenue	**$ 1,027,926**	**$ 904,096**	**$ 1,725,733**	**$ 2,399,738**	**$ 6,491,930**	**170.5%**
Expenditures:						
Parks & Recreation	$ 504,808	$ 644,208	$ 556,327	$ 1,053,634	$ 345,000	
Community Development	5,287	23,864	-	67,987	-	
Public Works	1,933,172	206,839	87,703	1,278,117	6,146,930	
Information Technology	62,946	-	-	-	-	
Total expenditures	**$ 2,506,213**	**$ 874,911**	**$ 644,030**	**$ 2,399,738**	**$ 6,491,930**	**170.5%**
Change in Fund Balance	**$ (1,478,287)**	**$ 29,185**	**$ 1,081,703**	**$ (409,738)**	**$ -**	
Assigned Fund Balance						
Beginning balance	$ 3,844,564	$ 2,366,277	$ 2,395,462	$ 3,477,165	$ 3,067,427	
Ending balance	**$ 2,366,277**	**$ 2,395,462**	**$ 3,477,165**	**$ 3,067,427**	**$ 3,067,427**	

Utilities Fund Schedule of Revenues and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Utilities Fund (401)						
Revenue:						
Water Sales	$ 4,956,520	$ 5,157,650	$ 5,428,568	$ 5,335,200	$ 5,395,000	
Sale of Meters	4,480	1,810	6,655	1,500	2,000	
Backflow Certification Fees	15,264	-	5,789	-	-	
Utilities Late Fees	434,999	392,377	381,088	380,000	275,000	
Utilities Turn Off Fees	333,680	254,750	210,070	125,000	125,000	
Utilities Returned Check Fees	3,656	3,254	4,858	3,300	2,300	
Utilities Hook Up Fees	18,920	18,785	18,435	16,000	18,000	
Utilities Miscellaneous	27,620	19,820	18,549	10,000	10,000	
Water Availability Fee	53,458	39,561	15,423	20,000	-	
Sewer Sales	6,272,801	6,537,494	6,890,463	6,752,100	6,775,000	
Investment Earnings	103,957	135,406	111,848	69,500	74,500	
Other	(124)	48,998	116,827	-	-	
Total revenue	**$12,225,231**	**$12,609,905**	**$13,208,573**	**$12,712,600**	**$12,676,800**	**-0.3%**
Expenditures:						
Water Plant	$ 2,104,208	$ 2,663,442	$ 1,961,950	$ 2,375,760	$ 2,658,090	
Water Distribution	1,327,741	1,281,864	1,282,542	1,721,830	1,931,070	
Sewer Operations	4,011,363	4,021,568	4,561,333	5,658,860	5,473,640	
Non-Departmental	2,410,840	2,562,979	2,550,127	2,956,150	2,614,000	
Total expenses	**$ 9,854,152**	**$10,529,853**	**$10,355,952**	**$12,712,600**	**$12,676,800**	**-0.3%**
Change in Net Position	**$ 2,371,079**	**$ 2,080,052**	**$ 2,852,621**	**$ -**	**$ -**	
Net position, beginning	$ 33,374,736	$ 35,745,815	$ 37,825,867	$ 40,678,488	$ 40,678,488	
Net position, ending	**$35,745,815**	**$37,825,867**	**$40,678,488**	**$40,678,488**	**$40,678,488**	

Stormwater Management Fund Schedule of Revenue and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Stormwater Management Fund (411)						
Revenue:						
Stormwater Fees	$ 730,508	$ 715,438	$ 1,046,130	$ 1,150,000	$ 1,150,000	
Investment Earnings	11,900	10,104	6,645	9,000	5,000	
Use of Fund Balance or Net Position	-	-	-	-	-	
Total revenue	**$ 742,408**	**$ 725,542**	**$ 1,052,775**	**$ 1,159,000**	**$ 1,155,000**	**-0.3%**
Expenses:						
Regular Salaries and Wages	$ 426,935	$ 406,301	$ 444,586	$ 523,220	$ 494,000	
Sick and Vacation Payout	13,304	(13,897)	19,127	-	-	
Overtime	5,703	4,166	15,093	5,000	5,000	
FICA Taxes	31,674	29,676	33,348	38,050	37,970	
401 (A) Retirement	40,624	44,964	50,261	73,250	65,950	
Health/Dental Insurance	96,151	88,033	93,623	134,930	114,410	
Disability Insurance	3,186	3,643	3,599	5,280	5,170	
Life Insurance	2,309	2,357	2,434	2,670	3,110	
Legal Services	-	1,538	-	1,500	-	
Architect and Engineering	3,668	-	6,343	10,000	30,000	
Internal Admin Costs	90,000	89,388	81,700	86,500	83,700	
Street Cleaning	11,441	10,934	12,122	20,000	20,000	
Storm Drain Maintenance	3,915	3,482	24,576	15,000	75,000	
Statement Preparation	10,199	10,248	10,164	10,600	10,600	
Culvert Cleaning	-	-	-	2,000	-	
R&M-Equipment Maint.	9,015	10,383	3,318	10,000	10,000	
Other Current Charges - Misc	-	3	6	-	15,000	
Payment In Lieu of Taxes	-	17,483	15,400	13,500	11,500	
Environmental Permits	9,867	10,002	3,018	10,100	10,500	
General Office Supplies	555	-	-	1,500	500	
Fuel-City Vehicles	11,631	6,311	12,002	10,000	12,000	
Operating Equipment	2,784	8,266	15,891	25,000	20,000	
Chemicals	786	20	2,800	5,000	3,000	
Uniform Purchase	4,907	3,310	4,076	6,000	14,000	
Safety Equipment	1,500	2,048	4,200	5,000	5,000	
Misc Operating Supplies	-	1,504	18	500	500	
Membership/Professional Dues	-	800	-	800	500	
Workers' Compensation	6,699	15,829	14,940	15,060	10,880	
Insurance	2,400	1,429	1,500	1,800	1,900	
Vehicle Maintenance	8,892	11,924	12,100	15,800	14,900	
Depreciation	65,548	65,298	65,298	67,500	66,000	
Capital - Machinery/Equipment	-	-	-	22,000	-	
Contingency-Stormwater	-	-	-	21,440	13,910	
Hurricane Irma	-	-	28,729	-	-	
Total expenses	**$ 863,693**	**$ 835,442**	**$ 980,272**	**$ 1,159,000**	**$ 1,155,000**	**-0.3%**
Change in net position	**$ (121,285)**	**$ (109,900)**	**$ 72,503**	**$ -**	**$ -**	
Net position, beginning	$ 2,537,245	$ 2,415,960	$ 2,306,060	$ 2,378,563	$ 2,378,563	
Net position, ending	**$ 2,415,960**	**$ 2,306,060**	**$ 2,378,563**	**$ 2,378,563**	**$ 2,378,563**	
Net position						
Net investment in capital assets	$ 628,000	$ 562,702	$ 497,404	$ 497,404	$ 497,404	
Unrestricted	1,787,960	1,743,358	1,881,159	1,881,159	1,881,159	
Total net position	**$ 2,415,960**	**$ 2,306,060**	**$ 2,378,563**	**$ 2,378,563**	**$ 2,378,563**	

Vehicle Maintenance Fund Schedule of Revenue and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Vehicle Maintenance (501)						
Revenue:						
Interest Earnings	$ 318	$ 207	$ 673	$ -	$ -	
Charges for Services	246,000	250,400	253,397	207,700	202,300	
Use of Fund Balance	-	-		50,000	75,000	
Total revenue	**$ 246,318**	**$ 250,607**	**$ 254,070**	**$ 257,700**	**$ 277,300**	**7.6%**
Expenses:						
Garage -Outside Svc Contract	$ 55,753	$ 51,225	$ 70,417	$ 75,000	$ 75,000	
Electricity	2,028	1,707	1,504	2,000	2,000	
Water/Sewer/Garbage	610	2,361	6,022	2,500	7,000	
Vehicle Repairs	5,375	2,286	3,461	5,000	20,000	
Other Current Charges-Misc	5,352	6,176	10,176	11,500	11,500	
Car Wash	-	57	223	500	500	
Vehicle Parts	70,056	111,947	71,404	125,000	125,000	
Insurance	42,393	45,000	38,700	36,200	36,300	
Total expenses	**$ 181,567**	**$ 220,759**	**$ 201,907**	**$ 257,700**	**$ 277,300**	**7.6%**
Change in net position	**$ 64,751**	**$ 29,848**	**$ 52,163**	**$ (50,000)**	**$ (75,000)**	
Net position, beginning	$ 1,414,292	$ 1,479,043	$ 1,508,891	$ 1,561,054	$ 1,511,054	
Net position, ending	**$ 1,479,043**	**$ 1,508,891**	**$ 1,561,054**	**$ 1,511,054**	**$ 1,436,054**	
Net Position						
Unrestricted	$ 1,479,043	$ 1,508,891	$ 1,561,054	$ 1,511,054	$ 1,436,054	
Total net position	**$ 1,479,043**	**$ 1,508,891**	**$ 1,561,054**	**$ 1,511,054**	**$ 1,436,054**	

Information Technology Fund Schedule of Revenue and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Information Technology Fund (530)						
Revenue:						
Charges for Services	$ 857,156	$ 980,125	$ 966,300	$ 1,014,730	$ 1,040,820	
Interest Earnings	242	159	419	-	-	
Use of Fund Balance or Net Position	-	-	-	150,000	71,000	
Total revenue	**$ 857,398**	**$ 980,284**	**$ 966,719**	**$ 1,164,730**	**$ 1,111,820**	**-4.5%**
Expenses:						
Regular Salaries And Wages	$ 118,584	$ 141,680	$ 162,582	$ 216,050	$ 236,100	
Sick and Vacation Payout	-	-	17,011		-	
Car Allowance	-	-	1,122	1,200	1,200	
Overtime	-	-	2,886	5,000	5,000	
Tuition Assistance	-	-	-	-	13,000	
FICA Taxes	8,767	10,476	12,514	16,370	18,300	
401 (A) Retirement	15,168	18,373	22,308	30,000	30,300	
457 Deferred Compensation	1,125	2,048	3,251	3,760	4,100	
Health/Dental Insurance	19,881	20,722	22,589	44,370	46,940	
Disability Insurance	762	957	1,538	2,220	2,500	
Life Insurance	364	454	511	770	780	
System Consulting	53,218	37,089	24,937	50,000	51,000	
Travel And Per Diem	-	191	-	1,500	2,000	
Communication Services	71,739	38,325	41,849	75,000	79,200	
R&M-Computer Software	217,680	172,251	163,653	180,300	198,400	
R&M-Server Maintenance	3,819	6,124	3,367	7,000	7,000	
R&M-Munis Software Maint	66,456	70,605	73,586	74,500	84,000	
Other Current Charges-Misc	155	535	183	1,000	1,000	
General Office Supplies	2,702	1,566	3,167	3,000	3,000	
Computer Software- Not Capital	33,766	27,084	29,970	35,000	33,000	
Computer Hardware- Not Capital	46,827	42,965	48,583	30,000	36,000	
Memberships/Professional Dues	3,575	3,775	3,775	4,000	4,000	
Training And Seminars	9,989	8,996	9,898	8,000	8,000	
Workers' Compensation	340	240	290	290	610	
Insurance	4,400	3,669	3,700	3,500	3,000	
Depreciation	1,894	1,981	25,702	88,900	88,900	
Capital Outlay- Hardware	-	8,685	3,375	208,000	121,000	
Capital Outlay- Software	-	-	-	-	20,000	
Contingency	-	-	-	75,000	13,490	
Hurricane Irma	-	-	624	-	-	
Total expenses	**$ 681,211**	**$ 618,792**	**$ 682,971**	**$ 1,164,730**	**$ 1,111,820**	**-4.5%**
Change in net position	**$ 176,187**	**$ 361,492**	**$ 283,748**	**$ (150,000)**	**$ (71,000)**	
Net position, beginning	$ 1,114,392	$ 1,290,579	$ 1,652,071	$ 1,935,819	$ 1,785,819	
Net position, ending	**$ 1,290,579**	**$ 1,652,071**	**$ 1,935,819**	**$ 1,785,819**	**$ 1,714,819**	
Net Position						
Net investment in capital assets	$ 31,798	$ 50,716	$ 453,492	$ 453,492	$ 453,492	
Unrestricted	1,258,781	1,601,355	1,482,327	1,332,327	1,261,327	
Total net position	**$ 1,290,579**	**$ 1,652,071**	**$ 1,935,819**	**$ 1,785,819**	**$ 1,714,819**	

Insurance Fund Schedule of Revenue and Expenses

City of North Lauderdale

Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
Insurance Fund (550)						
Revenue:						
Interest Earnings	$ 1,304	$ 11,909	$ 9,082	$ -	$ -	
Charges for Services-Workers Compensation	176,386	291,171	281,699	268,000	182,400	
Charges for Services-General Insurance	423,185	462,909	472,999	437,900	384,900	
Use of Fund Balance	-	-	-	75,000	200,000	
Total revenue	**$ 600,875**	**$ 765,989**	**$ 763,780**	**$ 780,900**	**$ 767,300**	**-1.7%**
Expenses:						
Legal Srvs-Outside Counsel	$ -	$ -	$ -	$ 12,000	$ 5,000	
General Liability	115,654	126,890	123,978	145,200	146,000	
Automotive Insurance	38,536	33,245	31,139	32,700	33,300	
Property Insurance	205,820	182,857	163,005	200,500	192,600	
Other Insurance	2,897	4,026	3,219	7,500	5,000	
Workers Compensation Exp	317,868	251,678	269,403	313,000	302,400	
Claims Under Deductable	34,390	5,614	42,959	60,000	75,000	
Accident Prevention	3,762	2,694	4,996	10,000	8,000	
Total expenses	**$ 718,927**	**$ 607,004**	**$ 638,699**	**$ 780,900**	**$ 767,300**	**-1.7%**
Change in net position	**$ (118,052)**	**$ 158,985**	**$ 125,081**	**$ (75,000)**	**$ (200,000)**	
Net position, beginning	$ 4,235,943	$ 4,117,891	$ 4,276,876	$ 4,401,957	$ 4,326,957	
Net position, ending	**$ 4,117,891**	**$ 4,276,876**	**$ 4,401,957**	**$ 4,326,957**	**$ 4,126,957**	
Net Position						
Unrestricted	$ 4,117,891	$ 4,276,876	$ 4,401,957	$ 4,326,957	$ 4,126,957	
Total net position	**$ 4,117,891**	**$ 4,276,876**	**$ 4,401,957**	**$ 4,326,957**	**$ 4,126,957**	

RESOLUTION NO. 18-09-6549

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF NORTH LAUDERDALE, FLORIDA; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF NORTH LAUDERDALE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of North Lauderdale, Florida, enacted Ordinance No. 96-6-901, as amended by Ordinance 97-7-933 (collectively, the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City; and,

WHEREAS, as a result of the decision by the 4th District Court of Appeal in SMM Properties v. City of North Lauderdale, the City revised its fire rescue assessment in Fiscal Year 2001-2002, to be consistent with the court's decision, and assess solely for fire rescue services other than emergency medical services (EMS); and,

WHEREAS, on August 22, 2002, the Florida Supreme Court rendered its decision in City of North Lauderdale v. SMM Properties, wherein it agreed with the 4th District Court of Appeal that EMS could not be funded by a special assessment, and approved of the decision of the 4th District Court of Appeal in SMM Properties v. City of North Lauderdale; and,

WHEREAS, the City Commission determines that it is fair and equitable to levy and collect a non-ad valorem special assessment to fund the Fire Services provided within the City which is consistent with the decision in SMM Properties and pursuant to the 2016 GSG Memorandum.

WHEREAS, the Fire Rescue Assessment for fiscal year 2018-19 will continue to be consistent with the decision of the 4th District Court of Appeal, as approved by the Florida Supreme Court, as the City will assess solely for fire rescue services, exclusive of EMS, as it has done since Fiscal Year 2001-2002; and,

WHEREAS, the imposition of a fire rescue assessment for fire rescue services, facilities, and programs, as described in Resolution No. 18-06-6528 (the "Preliminary Rate Resolution") and defined in the Ordinance, as amended, is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Costs among parcels of Assessed Property; and,

WHEREAS, the City Commission desires to impose a fire rescue assessment within the City for the Fiscal Year beginning on October 1, 2018, using the tax bill collection method; and,

WHEREAS, the City Commission has adopted the Preliminary Rate Resolution, containing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Rescue Assessed Costs to compute the fire rescue assessment for fire rescue services facilities, and programs against Assessed Property, estimating a rate of assessment and directing the updating and preparation of the Assessment Roll and provision of notice to affected landowners; and,

WHEREAS, in order to impose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2018, the Ordinance requires the City Commission to adopt an Annual Rate Resolution, during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and,

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and,

WHEREAS, notice of a public hearing has been published and mailed which provides notice to all interested persons of an opportunity to be heard; and

WHEREAS, a public hearing was held on September 12, 2018, and comments and objections of all interested persons have been heard and considered.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

SECTION 1. RECITALS. The foregoing "WHEREAS" clauses are true and correct and hereby ratified and confirmed by the City Commission.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the Ordinance, as amended, the Preliminary Rate Resolution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 3. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in such Ordinance, as amended, and the Preliminary Rate Resolution.

SECTION 4. IMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution, in the amount of the Fire Rescue Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference, as amended by this Annual Rate Resolution. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the

Ordinance and the Preliminary Rate Resolution from the fire rescue services, facilities, or programs to be provided, and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution. No EMS is funded by revenue from the fire rescue special assessment.

(B) The method for computing Fire Rescue Assessments described or referenced in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2018, the estimated Fire Rescue Assessed Cost to be assessed is $4,542,186. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2018, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per Dwelling Unit**
Single Family	$215
Multi-Family	$365

NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Building Classification (in square foot ranges)**	**Commercial**	**Industrial/ Warehouse**	**Institutional**
	< = 1,999	$506	$109	$546
	2,000 - 3,499	$1,012	$217	$1,092
	3,500 - 4,999	$1,771	$380	$1,910
	5,000 - 9,999	$2,529	$542	$2,728
	10,000 - 19,999	$5,058	$1,084	$5,456
	20,000 - 29,999	$10,115	$2,168	$10,911
	30,000 - 39,999	$15,172	$3,252	$16,366
	40,000 - 49,999	$20,230	$4,336	$21,821
	> = 50,000	$25,287	$5,419	$27,276

The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and re-imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2018.

(D) No Fire Rescue Assessment shall be imposed upon any building whose use is exempt from ad valorem taxation under Florida law. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

(E) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Resolution based upon the rates of assessment approved herein.

(F) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(G) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

SECTION 5. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution, except as may be amended herein, is hereby confirmed.

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented, including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 7. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 8. CONFLICT. That all Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 9. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 12th DAY OF SEPTEMBER, 2018.

APPROVED AS TO FORM:

SAMUEL S. GOREN, CITY ATTORNEY

MAYOR JACK BRADY

ATTEST:

PATRICIA VANCHERI, CITY CLERK

VICE MAYOR RICH MOYLE

EXHIBIT A

FY 2019 FIRE ASSESSMENT RATES

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Single Family	$ 215
Multi-Family	$ 365

NON-RESIDENTIAL PROPERTY USE CATEGORIES			
Building Classification (in square foot ranges)	**Commercial**	**Industrial Warehouse**	**Institutional**
< 1,999	$ 506	$ 109	$ 546
2,000 - 3,499	$ 1,012	$ 217	$ 1,092
3,500 - 4,999	$ 1,771	$ 380	$ 1,910
5,000 - 9,999	$ 2,529	$ 542	$ 2,728
10,000 - 19,999	$ 5,058	$ 1,084	$ 5,456
20,000 - 29,999	$ 10,115	$ 2,168	$ 10,911
30,000 - 39,999	$ 15,172	$ 3,252	$ 16,366
40,000 - 49,999	$ 20,230	$ 4,336	$ 21,821
> = 50,000	$ 25,287	$ 5,419	$ 27,276

CITY OF NORTH LAUDERDALE

RESOLUTION NO. 18-09-6550

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES IN THE CITY OF NORTH LAUDERDALE, FLORIDA; APPROVING THE ASSESSMENT RATE OF $222.00 FOR RESIDENTIAL SOLID WASTE COLLECTION SERVICES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2018; IMPOSING A RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF NORTH LAUDERDALE FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2018; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of North Lauderdale, Florida, enacted Ordinance No. 11-05-1250, on May 31, 2011, which authorized the imposition of a Residential Solid Waste Collection Assessment, pursuant to the procedures set forth therein ("the Ordinance") for the provision of Residential Solid Waste Collection Services for single-family residential properties and certain multi-family residential properties that receive residential solid waste collection services within the City, and provided for findings of special benefit and the method of apportionment of the Residential Solid Waste Collection Assessment; and,

WHEREAS, the imposition of a Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services for each Fiscal Year is an equitable and efficient method of allocating and apportioning Residential Solid Waste Collection Assessed Costs among parcels of Assessed Property; and,

WHEREAS, the City Commission desires to impose a Residential Solid Waste Collection Assessment within the City for the Fiscal Year beginning on October 1, 2018 using the tax bill collection method; and,

WHEREAS, the City Commission, on June 26, 2018, adopted Resolution No. 18-06-6530 (the "Preliminary Assessment Resolution"), referencing the Residential Solid Waste Collection Services to be provided to Assessed Property, describing the method of apportioning the Residential Solid Waste Collection Assessed Cost to compute the Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services against Assessed Property, estimating a rate of assessment, and directing the preparation of the Assessment Roll and provision of the notice to the affected landowners; and,

WHEREAS, in order to impose the Residential Solid Waste Collection Special Assessment for the Fiscal Year beginning October 1, 2018, the Ordinance requires the City Commission to adopt an Annual Assessment Resolution during its budget adoption process, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance and the Preliminary Assessment Resolution; and

WHEREAS, notice of a public hearing has been published and mailed, which provided notice to all interested persons of an opportunity to be heard; and,

WHEREAS, a public hearing was held on September 12, 2018, and comments and objections of all interested parties have been heard and considered;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

SECTION 1. The aforementioned "WHEREAS" clauses are hereby ratified as true and correct and incorporated herein.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of the Ordinance, the Preliminary Assessment Resolution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 3. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Preliminary Assessment Resolution.

SECTION 4. IMPOSITION OF RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated and which is hereby approved, are hereby found to be specially benefitted by the provision of the Residential Solid Waste Collection Services described in the Preliminary Assessment Resolution, in the amount of the Residential Solid Waste Collection Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above-referenced

public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the City will be specifically benefitted by the City's provision of Residential Solid Waste Collection, facilities and programs in an amount not less than the Residential Solid Waste Collection Assessment of such parcel, computed in the manner set forth in the Preliminary Assessment Resolution. Adoption of this Annual Assessment Resolution constitutes a legislative determination that all assessed parcels derive a special benefit, as set forth in the Ordinance and the Preliminary Assessment Resolution, from the Residential Solid Waste Collection Services to be provided, and a legislative determination that the Residential Solid Waste Collection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Assessment Resolution.

(B) The method of computing the Residential Solid Waste Collection Assessment described in the Preliminary Assessment Resolution, as modified, amended, and supplemented herein, is hereby approved.

(C) For the Fiscal Year beginning October 1, 2018, the estimated Residential Solid Waste Collection Assessed Cost to be assessed is $1,884,558. The Residential Solid Waste Collection Assessment to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Residential Solid Waste Collection Assessed Costs for the Fiscal Year commencing October 1, 2018, is hereby established at $222.00 annually, per residential unit. This assessment rate is hereby approved. Except as otherwise provided herein, the Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

(D) The Residential Solid Waste Collection Assessment shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem Assessment. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid.

(E) The Assessment Roll as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(F) Interim Residential Solid Waste Collection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Resolution based upon the rates of assessment approved herein

SECTION 5. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION. The Preliminary Assessment Resolution, except as may be amended herein, is hereby confirmed.

SECTION 6. EFFECT ON ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Residential Solid Waste Collection Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) calendar days from the date of this Annual Assessment Resolution.

SECTION 7. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 8. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 9. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, THIS 12th DAY OF SEPTEMBER, 2018.

MAYOR JACK BRADY

VICE MAYOR RICH MOYLE

ATTEST:

PATRICIA VANCHERI, City Clerk

APPROVED AS TO LEGAL FORM
BY CITY ATTORNEY:

9/12/18

SAMUEL S. GOREN, ESQUIRE

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of North Lauderdale, or authorized agent of the City of North Lauderdale, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for residential solid waste collection services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2018.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Non-Ad Valorem Assessment Roll this 12TH day of September, 2018.

CITY OF NORTH LAUDERDALE, FLORIDA

By: Jack Brady
JACK BRADY

Title: MAYOR

[to be delivered to Broward County Department of Finance and Administrative Services on or before September 15]

WCD RESOLUTION NO. 18-09-04

A RESOLUTION OF THE NORTH LAUDERDALE WATER CONTROL DISTRICT, RELATING TO THE PROVISION OF WATER CONTROL AND DRAINAGE SERVICES, FACILITIES AND PROGRAMS (THE "WATER MANAGEMENT SYSTEM") WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT; ESTABLISHING THE ASSESSMENT RATE OF $100.00 FOR WATER MANAGEMENT SYSTEM ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018; APPROVING, CONFIRMING AND ADOPTING THE ASSESSMENT ROLL; APPROVING THE DISTRICT BUDGET FOR FISCAL YEAR 2018-2019 TO BE ADOPTED AS PART OF THE CITY'S BUDGET BY THE CITY COMMISSION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on June 26, 2018, the Board of Supervisors of the North Lauderdale Water Control District (the "Board") approved Resolution 18-06-03 (the Preliminary Resolution"), which adopted the Preliminary Assessment Roll, provided for or referenced the findings of special benefit and fair apportionment, and set forth or referenced the methodology used to apportion the Water Management System Assessed Costs; and

WHEREAS, the North Lauderdale Water Control District (the "District") has held a public hearing on September 12, 2018, to adopt the non-ad valorem special assessment roll for funding a portion of the Water Management System Costs for the provision of water control and drainage services, facilities, and programs within the DISTRICT; and

WHEREAS, the District has provided proper notice of the hearing, through U.S. mail using the annual TRIM Notices, and publication in a newspaper generally circulated within Broward County, Florida, to each person owning property subject to the non-ad valorem special assessment; and

WHEREAS, affected property owners have had the right to file written objections to the non-ad valorem special assessment, and to appear at the public hearing; and

WHEREAS, the District has received the written objections, heard testimony from all interested persons, and considered all objections relating to the non-ad valorem special assessment; and

WHEREAS, the District has equalized or adjusted the non-ad valorem special assessment as dictated by fairness and right; and,

WHEREAS, the 2018-2019 budget estimates for the expenditures of the District including all of its departments, divisions, funds, and offices, have been prepared and submitted to the District.

NOW, THEREFORE, BE IT RESOLVED BY THE DISTRICT:

SECTION 1. RECITALS. The aforementioned WHEREAS clauses are hereby ratified and confirmed as true and correct, and incorporated herein.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 2005-316, House Bill 1875 (adopted in 1997), House Bill 1043 (adopted in 2007) (collectively known hereafter as "SPECIAL ACTS"), Chapters 189 and 298, Florida Statutes, and other applicable provisions of law.

SECTION 3. PURPOSE AND DEFINITIONS. This Resolution constitutes the Assessment Resolution which imposes the annual special assessments, as authorized in the SPECIAL ACTS and Chapter 189, Florida Statutes; adopts and approves the Assessment Roll; directs the re-imposition of Water Management System Assessments for the Fiscal Year beginning October 1, 2018, and approves the budget for Fiscal Year 2018-19. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the SPECIAL ACTS, and Chapters 189 and 197, Florida Statutes. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 4. PUBLIC PURPOSE. It is necessary, serves a public purpose consistent with the purposes of the District, and is in the best interests of the District to levy the non-ad valorem special assessment to fund a portion of the District's Water Management System Costs for the provision of water control and drainage services, facilities, and programs.

SECTION 5. LEVY OF ASSESSMENT. The North Lauderdale Water Control District shall levy the non-ad valorem special assessment to fund a portion of the Water Management System Costs for the provision of water control and drainage services, facilities, and programs.

SECTION 6. APPROVAL OF METHOD OF COMPUTING ASSESSMENT. The method for computing the Water Management System Special Assessment provided for or referenced within the Preliminary Resolution is hereby approved, as supplemented and modified herein.

SECTION 7. FINDINGS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The findings set forth or referenced within the Preliminary Resolution as to special benefit to Assessed Properties, and the fairness and reasonableness of the methodology for the Assessment, are hereby confirmed and ratified, and fully incorporated herein.

SECTION 8. ASSESSMENT AMOUNT. The Water Management System Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment shall be $1,159,100. The Assessable Unit Apportionment for the Fiscal Year commencing October 1, 2018, is $100.00 per unit. The approval of the Estimated Water Management System Rate Schedule by the adoption of this Final Assessment Resolution determines the amount of the Water Management System Assessed Costs. The remainder of the Fiscal Year budget for water control and drainage services, facilities, and programs shall be funded from available DISTRICT revenue other than Water Management System Assessment proceeds.

SECTION 9. LEVY AND IMPOSITION OF SPECIAL ASSESSMENT. The above rates are hereby approved, and the Water Management System Assessments set forth herein are hereby levied and imposed on all assessed parcels of Assessed Property described in the Assessment Roll. Interim Water Management System Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Resolution based upon the rates of assessment approved herein.

SECTION 10. CONFIRMATION OF ASSESSMENT ROLL / LIENS. The Assessment Roll shall be filed with the District's Clerk, through the Office of the City Clerk of the City of North Lauderdale, and such assessments shall stand confirmed. All Water Management System Assessments shall constitute legal, valid, and binding first liens, unless otherwise provided by law, upon property against which such assessments are made until paid.

SECTION 11. CERTIFICATION OF ASSESSMENT ROLL. The Assessment Roll, as adopted and approved herein, shall be certified by the Assessment Coordinator and delivered to the Broward County Finance and Administrative Services Department, which pursuant to the Broward County Charter performs all functions and duties of the office of tax collector.

SECTION 12. FINAL ADJUDICATION OF ISSUES. The adoption of this Resolution shall be the final adjudication of any and all issues relating to the District's Water Management System Special Assessment (including, but not limited to, the determinations of special benefit, the methods of apportionment and the assessment rates) unless proper steps are initiated in a court of competent jurisdiction within twenty (20) days of the adoption of this Assessment Resolution.

SECTION 13. APPROVAL OF BUDGET. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit "A," are hereby approved as the 2018-2019 Fiscal Year Budget and shall adopted as part of the City's budget by the City Commission at which time it will be in full force and effect for the fiscal year of the District, commencing on October 1, 2018, and terminating on September 30, 2019. From time-to-time, the District may transfer from one fund, account, or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this Resolution. The provisions of this Resolution shall not be deemed to be a limitation of the power granted to the District by applicable law and which relate to the fiscal management of the District's funds.

SECTION 14. CONFLICT. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 15. SEVERABILITY. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 16. EFFECTIVE DATE. This Resolution shall become effective immediately upon its passage and adoption.

PASSED, ADOPTED, AND APPROVED THIS 12th DAY OF SEPTEMBER, 2018.

Rich Moyle

DISTRICT CHAIRPERSON RICH MOYLE

Jack Brady

DISTRICT SECRETARY JACK BRADY

APPROVED AS TO FORM:

Samuel S. Goren 9/12/18

SAMUEL S. GOREN
DISTRICT ATTORNEY

ATTEST:

Patricia Vancheri

CLERK TO THE BOARD OF SUPERVISORS

Exhibit A

North Lauderdale Water Control District Special Revenue Fund Schedule of Revenue and Expenditures
City of North Lauderdale
Budget for Fiscal Year 2019

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change from FY 2018
North Lauderdale Water Control District Special Revenue Fund (131)						
Maintenance Assessment (per unit):	$ 55.15	$ 55.15	$ 55.15	$ 55.15	$ 100.00	
Revenue:						
Special Assessments	$ 617,068	$ 616,721	$ 616,636	$ 613,800	$ 1,112,730	
Special Assessments-WCD Brookside	3,177	3,243	3,177	3,100	5,800	
Interest Earnings	1,435	655	830	300	-	
Miscellaneous Revenue-Other	40	40	19	-	-	
Transfer In-General Fund for Exempt Properties	65,518	62,739	62,800	62,200	112,510	
Use of Fund Balance or Net Position	-	-		147,070	-	
Total revenue	**$ 687,238**	**$ 683,397**	**$ 683,462**	**$ 826,470**	**$ 1,231,040**	**49.0%**
Expenditures:						
Canal Maintenance						
Administrative Costs	$ -	$ 59,784	$ 52,800	$ 50,800	$ 50,200	
Canal Maintenance	531,464	607,543	621,440	630,620	1,163,900	
Assessment Comm Fees	12,341	12,334	12,333	12,800	16,940	
Cap Outlay-Machinery/Equip	24,099	-	-	-	-	
Hurricane Grant Match	-	-	-	132,250	-	
Total expenditures	**$ 567,904**	**$ 679,661**	**$ 686,573**	**$ 826,470**	**$ 1,231,040**	**49.0%**
Change in Fund Balance	**$ 119,334**	**$ 3,736**	**$ (3,111)**	**$ (147,070)**	**$ -**	
Fund balance:						
Beginning balance	$ 1,021,360	$ 1,140,694	$ 1,144,430	$ 1,141,319	$ 994,249	
Ending balance	**$ 1,140,694**	**$ 1,144,430**	**$ 1,141,319**	**$ 994,249**	**$ 994,249**	

North Lauderdale Water Control District Assessment		
Assessable number of units		11,591
Assessment rate	$	100.00
Gross assessments	$	1,159,100
Less 4% discount		4%
Net assessments - Revenue	**$**	**1,112,736**
Exempt properties assessable number of units		1,172
Assessment rate	$	100.00
Gross exempt properties	$	117,200
Less 4% discount		4%
Exempt properties - Transfer from General Fund	**$**	**112,512**

Reset Form | Print Form

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2018	County : BROWARD
Principal Authority : CITY OF NORTH LAUDERDALE	Taxing Authority : CITY OF NORTH LAUDERDALE

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$ 1,425,438,470			(1)
2.	Current year taxable value of personal property for operating purposes	$ 65,771,567			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 0			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 1,491,210,037			(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 16,794,720			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 1,474,415,317			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 1,346,942,199			(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☑ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/29/2018 9:25 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	7.4000	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 9,967,372		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ 0		(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 9,967,372		(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ 0		(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 1,474,415,317		(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	6.7602	per $1000	(16)
17.	Current year proposed operating millage rate	7.4000	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 11,034,954		(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$	9,967,372	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	6.7602	per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$	10,080,878	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$	11,034,954	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	7.4000	per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*		9.46 %	(27)

First public budget hearing	Date :	Time :	Place :
	9/12/2018	6:00 PM EST	City Hall: 701 SW 71st Avenue, North Lauderdale, FL 33068

SIGN HERE

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority	Date : 7/26/2018 11:44 AM
Title : AMBREEN BHATTY, CITY MANAGER	Contact Name and Contact Title : SUSAN NABORS, FINANCE DIRECTOR
Mailing Address : 701 SW 71st AVENUE	Physical Address : 701 SOUTHWEST 71ST AVENUE
City, State, Zip : NORTH LAUDERDALE, FLORIDA 33068	Phone Number : 954/597-4714 Fax Number : 954/720-2064

Instructions on page 3



City of North Lauderdale

701 Southwest 71st Avenue

North Lauderdale, Florida 33068-2395

Phone: 954-722-0900

Fax: 954-720-2151

www.nlauderdale.org