City of North Lauderdale, Florida

Fiscal Year 2020
Adopted Budget





MAYOR Ana M. Ziade • VICE MAYOR Lorenzo Wood

COMMISSIONER Mario Bustamante • COMMISSIONER Rich Moyle • COMMISSIONER Samson Borgelin

CITY MANAGER Ambreen Bhatty • CITY ATTORNEY Samuel S. Goren • CITY CLERK Patricia Vancheri

CITY OF NORTH LAUDERDALE

PRINCIPAL OFFICIALS

CITY COMMISSION

Mayor Ana Ziade, At Large

Vice Mayor Lorenzo Wood

Commissioner Mario Bustamante, 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 – Kregg Lupo

Public Works / Utilities Director – Sam May

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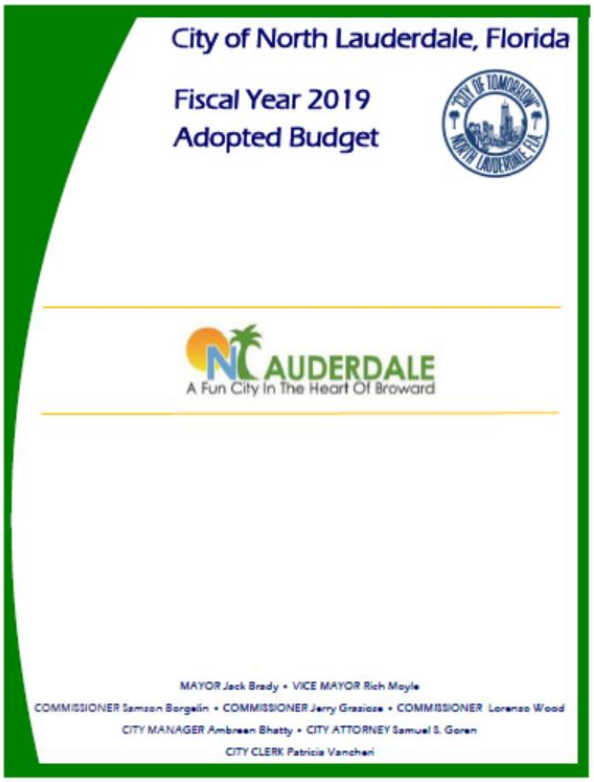
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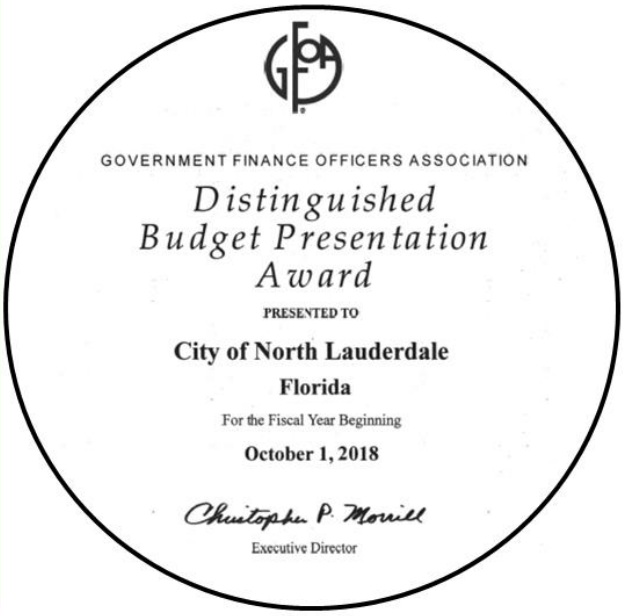
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The City of North Lauderdale has an award-winning budget.





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, 2018. 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) 2020 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 2020 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 44,841 residents and a staff of 189 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 2020 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 *North Lauderdale Water Control District* (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 189 employees and approximately 44,841 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: 12,803

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
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
2018	44,841

Race [1]

Black/African American	54%
Hispanics	28%
White	12%
Asian	4%
Other	2%

Education Attainment [2]

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 [2]

Less than $15,000	12.6%
$15,000 - $25,000	12.1%
$25,000 - $35,000	14.8%
$35,000 - $50,000	18.6%
$50,000 - $75,000	21.0%
$75,000 - $100,000	10.9%
$100,000 - $200,000	9.1%
$200,000 or more	0.8%

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

Fire & Police Protection

Number of fire stations	2
Number of police personnel	65

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

Municipal Water Distribution [5]

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

Principal Taxpayers [7]

North Lauderdale 408 Owner LLC	3.19%
Bel Cypress Creek LLC	2.53%
Hampton Lakes Associates	2.34%
PRCP-Lauderdale LLC	1.94%
Hampton Place Joint Venture	1.43%
One Park Plaza LLC	1.38%
Village Mobile Home Park LLC	1.34%
Les Chalet Investments LLC	1.22%
Wal-Mart Stores East LP	1.18%
Sanctuary Cove Associates LTD	1.12%

Source of Information:
[1] *City-data.com*
[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*

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October 1, 2019

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

In accordance with Article III, Section 3.13 (b) of the City's Charter, I am pleased to transmit to you the Fiscal Year (FY) 2020 Adopted Annual Budget. This budget has been prepared in accordance with all applicable City, State and Federal requirements and accounting standards. The total gross expenditures are $63,257,140 for all funds, including $34,482,320 for the General Fund. Total budgeted positions increased by 1 position for a total of 189 in FY 2020.

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 2019

In FY 2019, the city accomplished numerous projects towards meeting the goals established by City Commission. Below are some of those accomplishments:

- **Quality of Life**
  - Attracted increased participant registrations in all programs
  - Promoted diversity in all community events
  - Completed Jaycee park improvements – Phase II
  - Started a Youth Chess Club
  - Phase II of renovations to Jaycee Park were completed.
  - Installed fitness equipment at Hampton Pines Park
  - Renovated restrooms at Woodville Park and Champions Hall.

- **Neighborhood Improvements/Community Image Enhancements**
  - Completed Rock Island wall project
  - Held two (2) household hazardous waste events
  - Traffic box wrapping program continued
  - Beautification Awards program continued through the Community Sustainability Board

- Grant programs continued: First Time Home Buyers, Hurricane Loss Mitigation and Home Repair programs, Commercial Rehab and Neighborhood Improvement Programs
- Initiated a Citywide branding process to promote investment in the City as well as enhance the City's reputation and tell its story to the community
- Entered into a contract to develop an Arts program in the City
- Continued the Citywide entryway sign program

- **Citizen Communication and Resident Focus**
  - 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
  - Produced a "State of the City" video
  - Enhanced newsletter content to improve communications
  - Issued special Hurricane Newsletter with important before/after storm information
  - Utilized Robo-call system to share important information
  - Held Business-2-Business Mixer

- **Safety**
  - Maintained Emergency Operations Center (EOC) during hurricane
  - Initiated City Hall Security measures
  - Purchased a new Rescue vehicle for Station 34
  - Installed new exterior lighting at Parks Warehouse and Champions Hall.

- **Public Accountability**
  - Created and received Commission approval on a new Purchasing Ordinance
  - Managed the submitted claims for partial reimbursement of expenses incurred due to Hurricane Irma.
  - Recipient of Certificate of Achievement in Financial Reporting and Distinguished Budget Presentation Awards from the Government Finance Officers Association
  - Successfully transitioned the stormwater management fees from the utility bill collection method to the tax bill collection method.

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 2020 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:

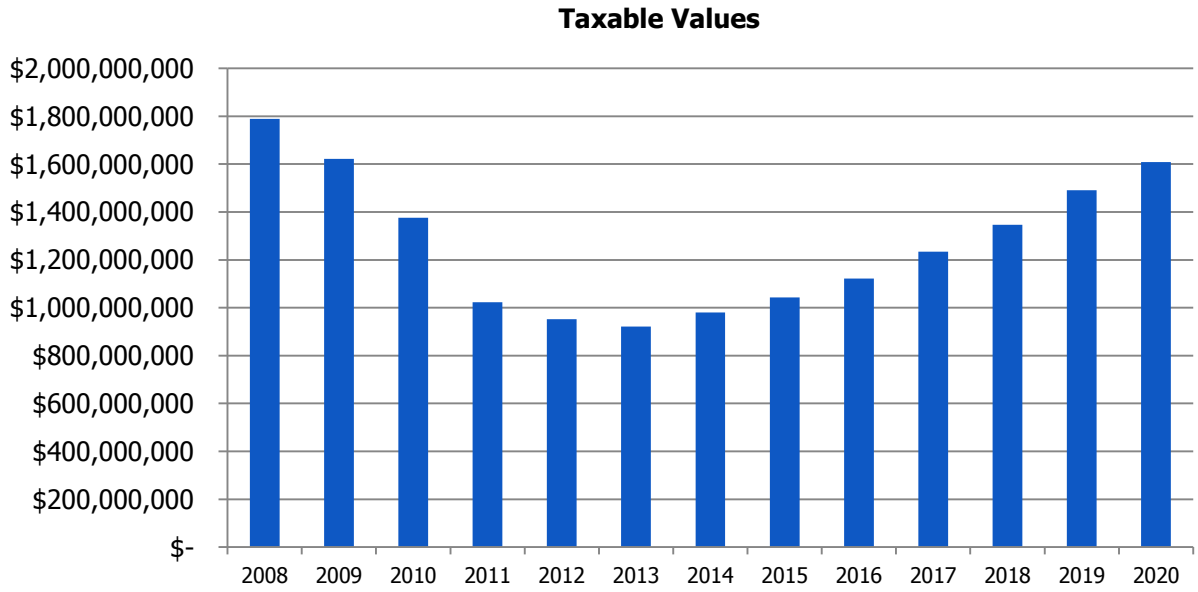
Over the years, the City Commission and Administration have consistently planned and conducted the City's financial operations in a responsible and progressive manner and demonstrated conservative spending practices. These operations revolve around three objectives set forth by the Commission:

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.

For FY 2020, the City had taxable property value growth of 8.98%, the fourth highest in the County, to reach approximately $1.6 billion. This is the seventh year the City has experienced positive property value growth from the low point of $.9 billion in FY 2013. The FY 2020 property valuation is still about $200 million less than the highest values in FY 2008.



For FY 2020, the City maintained the millage rate at 7.4000 mills for the third straight year. This rate provides 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 three years due to higher volume and expects that to stabilize in FY 2020. 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.

The FY 2020 expenditure budget includes normal contract increases but also funding for new matters that must be addressed. Changes in the recycling industry have resulted in increased costs to the City for the disposition of recyclables. Funds are also included to enhance security at City buildings. Construction costs for infrastructure projects and material and labor costs from vendors continue to grow. The budget also provides funding for a 15% increase in health care costs for employees.

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, 2019 is the fourth year of the five year plan. Assessment rates for single family and multi-family properties increased slightly over the prior year due to the anticipated increase in Fire/Rescue expenses.

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 final 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 third consecutive year the City is proposing no increase and will maintain the water, sewer and stormwater rates for FY 2020.

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

- One (1) additional positions to a new total of 189 FTEs
- Increased cost of recycling program
- Increased cost of contract with Broward County for building inspectors due to higher permit volume
- Reduced capital infrastructure project funding
- Reduction in repair and maintenance infrastructure projects

Revenue changes

- Continuation of the property tax rate at 7.4000; approximately $826,000 in additional property tax revenue over prior year
- Solid Waste Assessment – no increase; rate maintained at $222
- Water Control District Assessment – no increase; rate maintained at $100

Strategic Planning:
In the spring of 2019, the Commission held three (3) 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 2020 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 2020 for the third straight year. The approved operating millage rate provides for a structurally balanced budget for the general fund that enables the City to meet its obligations for services to be provided during FY 2020. 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.

Funding was provided for in the FY 2020 budget to begin streaming City Commission meetings for the benefit of the City's residents and the general public. Understanding many residents cannot attend the bi-monthly meetings due to other commitments, you will soon be able to watch the meetings live and on-demand. Streaming provides another opportunity to share information with the public and keep residents informed.

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

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

Public Safety has always been the highest priority for the Commission and Administration. The City's Police services are provided through a contract with the Broward County Sheriff's Office (BSO). This agreement has proven to be quite successful. The City will be in the fourth year of a renewed five 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 and remains at that level for FY 2020.

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.

Contribute to Neighborhood Improvement /Community Image / Quality of Life

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

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

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

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

The Parks and Recreation Department provides citizens with exceptional parks, recreational facilities, athletic programs and events. During FY 2020, new exercise equipment will be added in two parks. The City will also renovate restrooms at Champions Hall, upgrade the locker rooms at the Aquatic Center and finalize the new restroom at Jaycee Park. We will also renovate Champions Hal with impact glass and doors and obtain a feasibility study for an artificial turf field.

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 2020 assessment rate of $100.00 per unit will provide the necessary funding for the District's operational costs.

Long-Term Planning:

The FY 2020 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. According to the Florida Legislature's Office of Economic and Demographic Research, the City has approximately 44,800 residents. Future budgets will be developed keeping all these factors in mind.

Conclusion:

The Commission adopted the City's FY 2020 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 44,841 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.

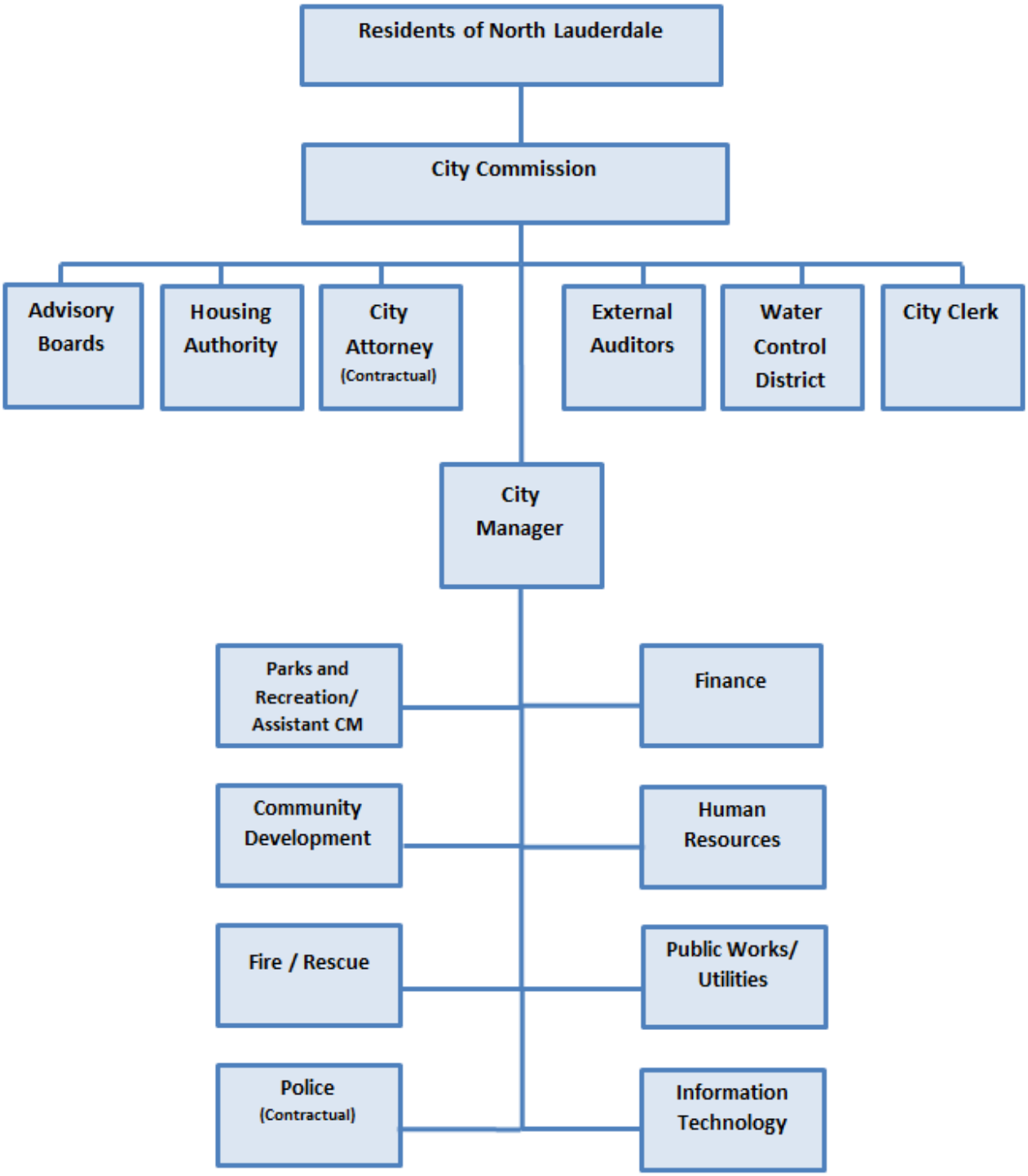
Goal 3: Enhance safety through the provision of Police and Fire/Rescue Services

- 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 2020. 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 2020 expenditure budget for all City funds totals **$63,257,140** inclusive of capital outlay and interfund transfers. This is an decrease of 8.8% 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 **$34,482,320** 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
- Police
- City Clerk
- Human Resources
- Finance
- Public Works/Utilities
- Parks and Recreation
- Community Development

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 **$12,825,210**. 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 **$7,750,880**. 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 as well as ambulance transport fees.

The Capital Projects Fund is the fourth largest fund, with a budget of **$2,632,000**. 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 **$2,778,600** 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

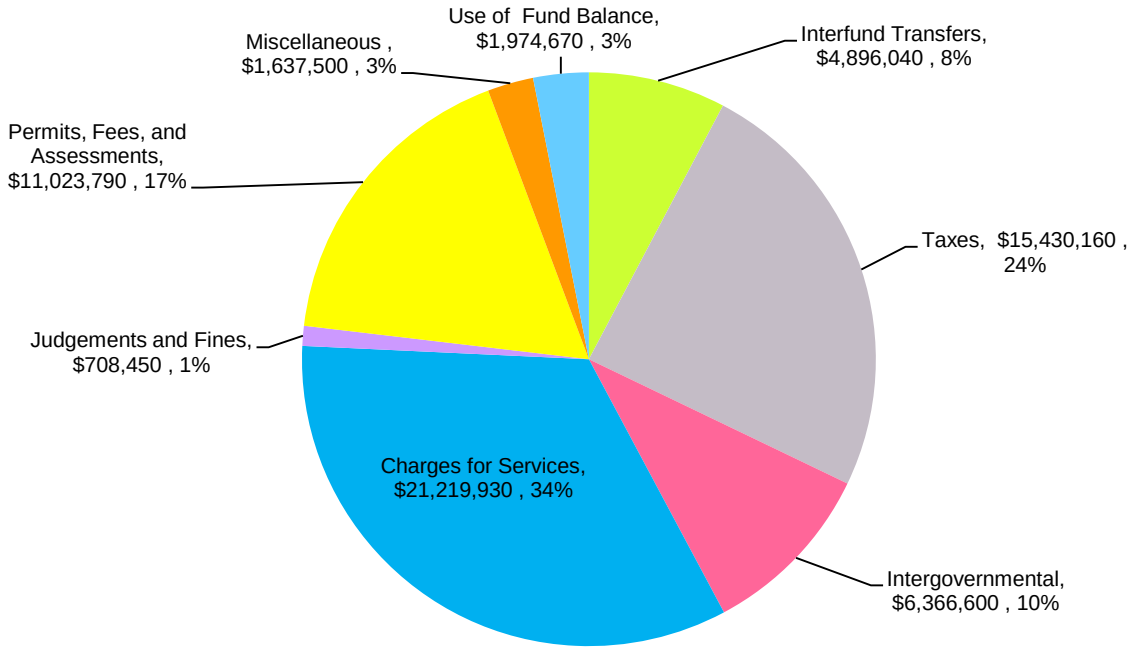
Revenue - All Funds	FY 2019 Budget	FY 2020 Budget	Change	% Change
Taxes	$ 14,588,400	$ 15,430,160	$ 841,760	
Permits, Fees, and Assessments	10,712,220	11,023,790	311,570	
Intergovernmental	6,076,310	6,366,600	290,290	
Charges for Services	20,913,920	21,219,930	306,010	
Judgments and Fines	683,700	708,450	24,750	
Miscellaneous	1,407,100	1,637,500	230,400	
Interfund Transfers	9,490,550	4,896,040	(4,594,510)	
Use of Fund Balance	5,479,110	1,974,670	(3,504,440)	
Total revenue	**$ 69,351,310**	**$ 63,257,140**	**$ (6,094,170)**	-8.8%

Expenditure Budget Comparison – All Funds

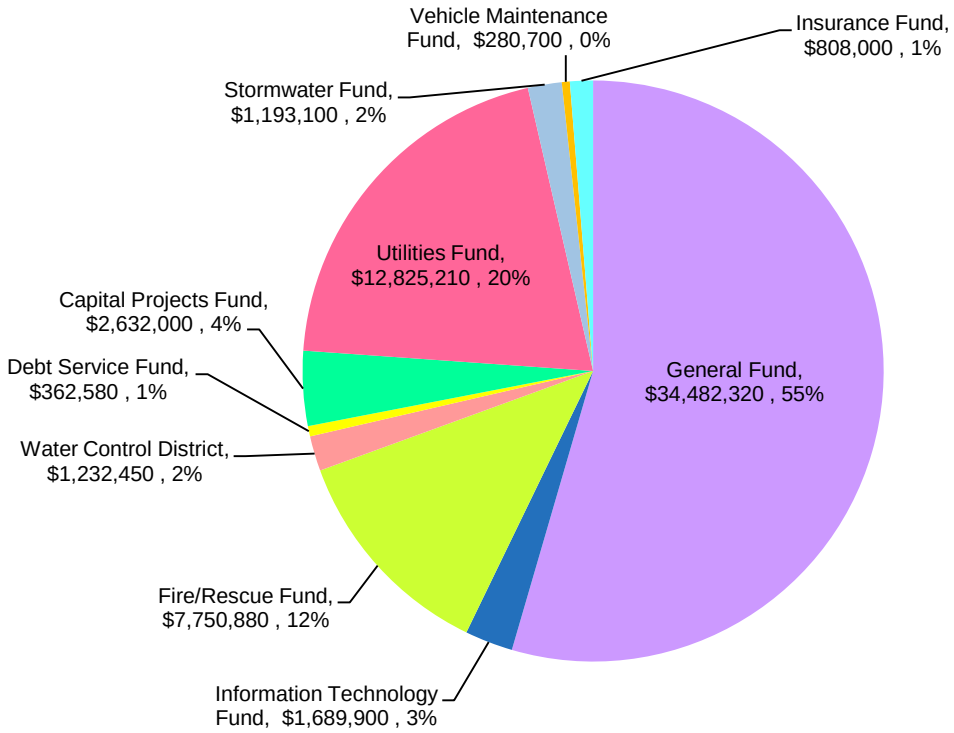
Expenditures - All Funds	FY 2019 Budget	FY 2020 Budget	Change	% Change
General Fund	$ 37,381,620	$ 34,482,320	$ (2,899,300)	
Fire/Rescue Fund	7,543,300	7,750,880	207,580	
Water Control District	1,231,040	1,232,450	1,410	
Debt Service Fund	715,200	362,580	(352,620)	
Capital Projects Fund	6,491,930	2,632,000	(3,859,930)	
Utilities Fund	12,676,800	12,825,210	148,410	
Stormwater Fund	1,155,000	1,193,100	38,100	
Vehicle Maintenance Fund	277,300	280,700	3,400	
Information Technology Fund	1,111,820	1,689,900	578,080	
Insurance Fund	767,300	808,000	40,700	
Total expenditures	**$ 69,351,310**	**$ 63,257,140**	**$ (6,094,170)**	-8.8%

General Fund Balance in the amount of $537,530 and Capital Fund Balance in the amount of $570,000 is appropriated in FY 2020 to fund one-time capital projects. Information Technology Fund Balance in the amount $384,270 is appropriated in FY 2020 to fund one-time I.T. infrastructure projects. These projects are identified in the Five Year Capital Improvement Plan on pages 165-168.

FY 2020 Revenue by Source – All Funds
$63,257,140



FY 2020 Expenditures by Fund – All Funds
$63,257,140



GENERAL FUND HIGHLIGHTS

- Taxable values in the City increased to $1.609 billion, or approximately 8.98% over the prior year, including value adjustments.
- The FY 2020 budget was prepared at a proposed millage rate of 7.4000, the same millage rate as FY 2018 and 2019. This is budgeted to bring in approximately $825,000 in additional property tax revenue over the prior year budget.
- Ad Valorem taxes are 33% of the City's General Fund revenues. Maintaining the level of ad valorem tax revenue is crucial to future funding of recurring City services and future capital projects.
- Utility taxes, franchise fees and charges for services generate approximately 30% of total General Fund revenues.

  The FY 2020 Budget includes the use of Fund Balance in the General Fund of $537,530 to provide funding towards capital projects. This accounts for approximately 2% of the total General Fund revenues.
- All other revenues, which includes intergovernmental revenues, permits, fines and forfeitures and miscellaneous revenue make up the remaining 35%.
- Total General Fund expenditures budget decreased $2,899,300, or approximately 8%, over the prior year budget. The decrease is primarily a result of a reduction in the amount of transfers to the capital project fund in FY 2020.
- Law enforcement services account for approximately one-third (32%) of total General Fund expenditures.
- The City will maintain the current levels of service and also provide approximately $1.5 million in funding for capital projects in FY 2020.

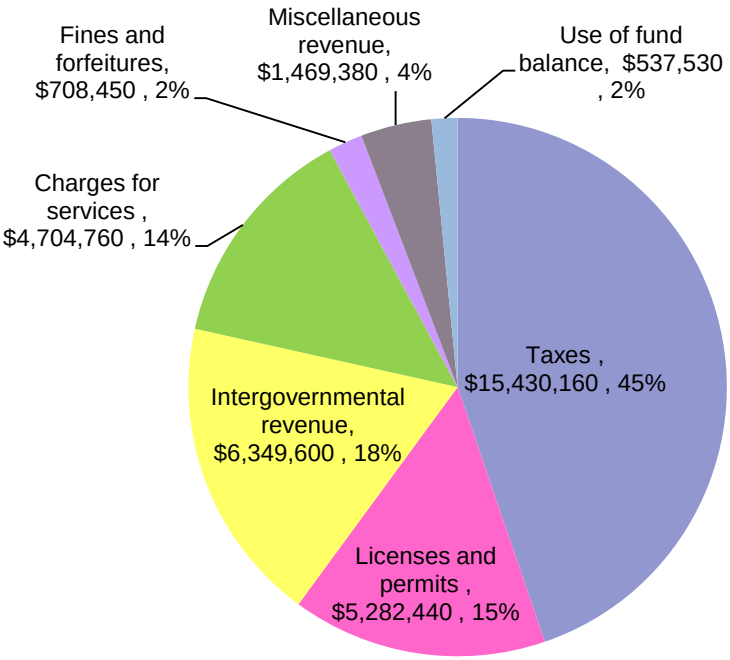
OTHER HIGHLIGHTS

- Health Insurance costs are budgeted to increase 18% over the prior year.
- One (1) new position is added in FY 2020. A Receptionist position is added to the Human Resources budget.
- No proposed increase to utility rates for FY 2020.
- No proposed increase to the Solid Waste assessment rate.
- No proposed increase to the Water Control District assessment rate.
- Fire Assessment rates will increase slightly in FY 2020. Single Family will go up $13/year to $228/year and Multi-family will go up $23/year to $388/year.

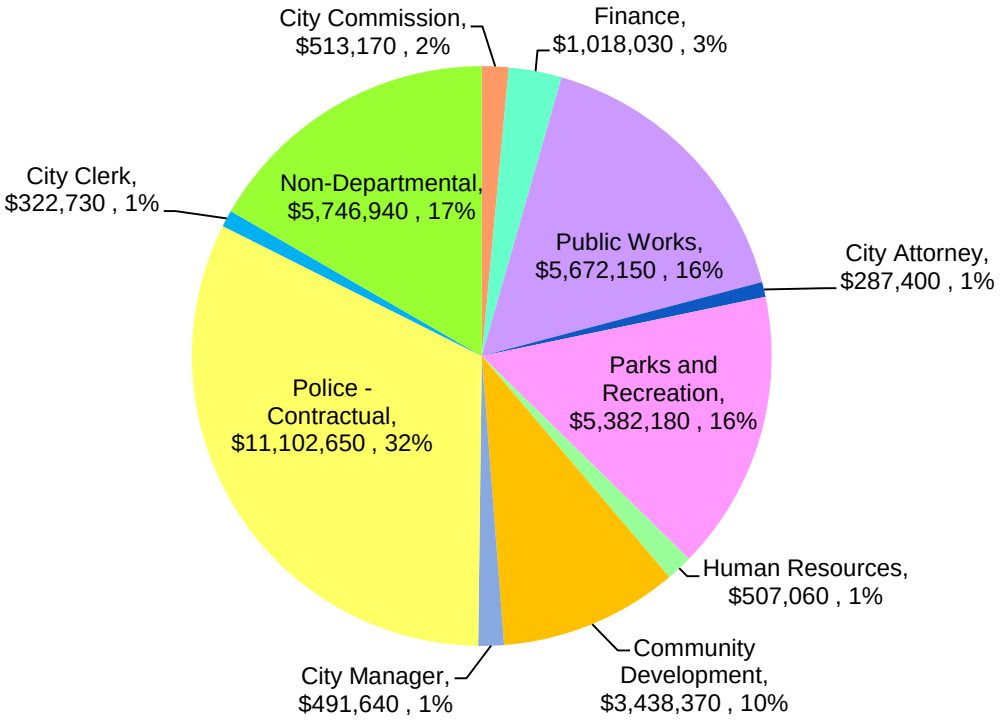
USE OF FUND BALANCE – FY 2020

- General Fund - $537,530 is appropriated for one-time capital projects.
- Fire/Rescue Fund - $100,000 is appropriated to fund a one-time lump sum benefit.
- Debt Service Fund - $5,000 is appropriated to fund bond costs.
- Capital Projects Fund - $570,000 is appropriated for one-time capital projects.
- Vehicle Maintenance Fund - $102,870 to reduce internal service fund allocations to other funds.
- Information Technology Fund - $384,270 to fund one-time capital projects.
- Insurance Fund - $275,000 to reduce internal service fund allocations to other funds.

General Fund Revenue by Source – FY 2020
$34,482,320



General Fund Expenditures by Function – FY 2020
$34,482,320

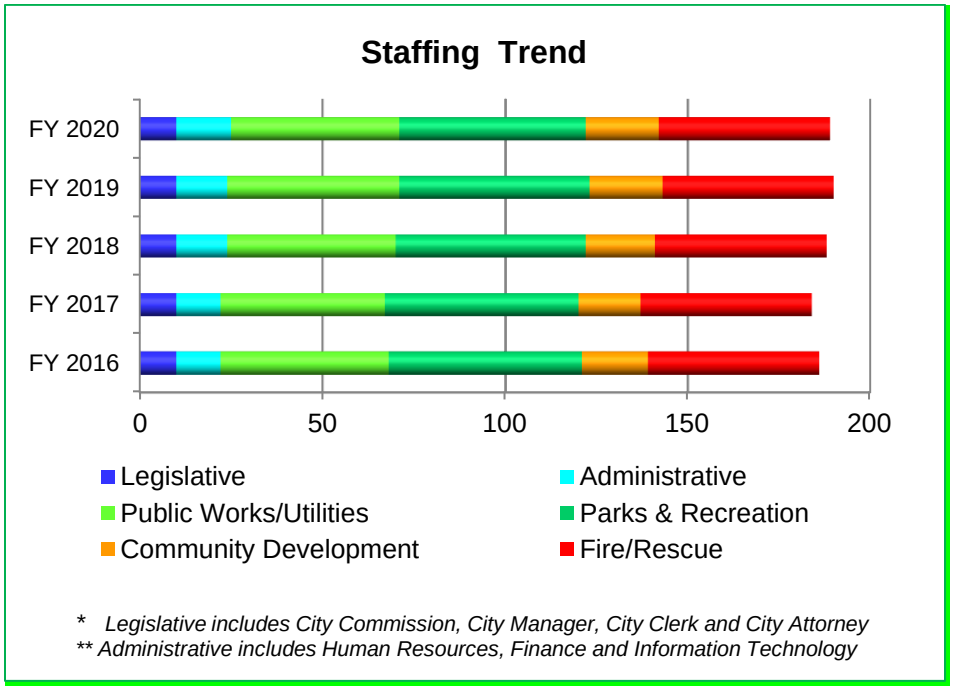


POSITION CONTROL

Position Control Report - Total Number of Positions by Department

Department	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
City Commission	5	5	5	5	5
City Manager	2	2	2	2	2
City Attorney (Contract)	1	1	1	1	1
City Clerk	2	2	2	2	2
Human Resources	2	2	2	2	3
Finance	7	7	8	8	8
Public Works/Utilities	46	45	45	45	45
Public Works/Utilities (PT)	0	0	1	1	1
Parks & Recreation	26	26	27	26	26
Parks & Recreation (PT)	27	27	25	25	25
Community Development	18	17	19	20	20
Fire/Rescue	43	43	43	43	43
Fire/Rescue (PT)	4	4	4	4	4
Information Technology	3	3	4	4	4
Total City of North Lauderdale	**186**	**184**	**188**	**188**	**189**

The FY 2020 budget includes the addition of 1 Receptionist in Human Resources



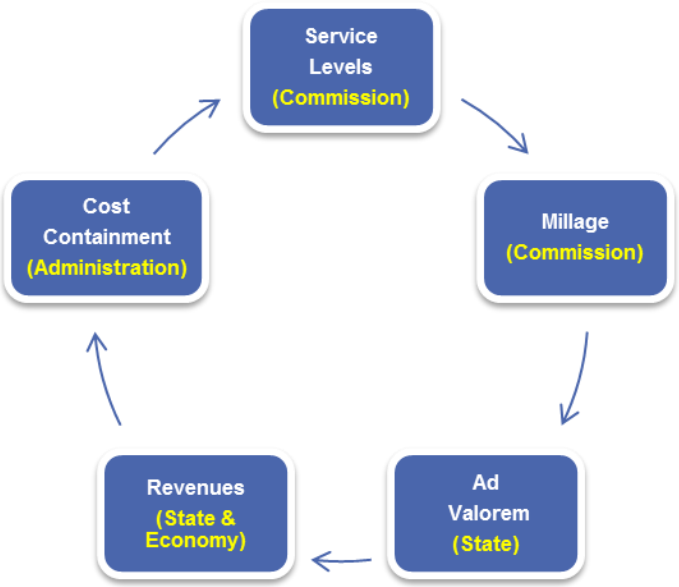
* *Legislative includes City Commission, City Manager, City Clerk and City Attorney*
** *Administrative includes Human Resources, Finance and Information Technology*

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:

	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

February 21 (Thursday)	Strategic Planning / Visioning Workshop–Part 1
March 21 (Thursday)	Strategic Planning / Visioning Workshop–Part 2
April 19 (Friday)	Deadline for Departments to enter Operating Budgets and submit capital project requests; Deadline for preliminary revenue estimates.
April 23 (Tuesday) – May 10 (Friday)	Operational meetings with Departments to discuss detail expense items, capital requests and performance measures.
May 24 (Friday)	Completion of Capital Improvement Program. Present Proposed City, Fire/Rescue & Water Control District Budgets to City Manager
June 1 (Friday)	Receive Estimated Taxable Value from Broward County Property Appraiser
June 3 (Monday)	Last day for Water Control District meeting announcement ad [required at least 7 days prior to meeting – June 11]
June 11 (Tuesday)	**6:00 PM** - Commission Meeting Commission sets time, date & place of Public Hearing (required before August 4th in order to include on TRIM notice) and establishes the maximum Preliminary rates for the following: • Fire/Rescue Assessment • Solid Waste Assessment • Stormwater Assessment **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 4th in order to include on TRIM notice) and establishes the maximum Preliminary Water Control District Special Assessment rate.
June 20 (Thursday)	City Manager completes review of Proposed City Budget
June 28 (Friday)	Receive Certification of Taxable Value from Broward County Property Appraiser
June 28 (Friday)	Delivery of Proposed City Budget to the Commission

July 9 (Tuesday)	**3:30 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 30 (Tuesday)	School Board – First Public Hearing
August 2 (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 21 (Wednesday)	**Last day for meeting announcement ad** [required at least 20 days prior to Public Hearing – September 10] for the following: • Fire/Rescue Assessment • Solid Waste Assessment • Stormwater Assessment August 21 is the last date, it covers WCD 7 day meeting requirement.
August 23 (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 2 (Monday)	Labor Day
September 4 (Wednesday)	School Board – Second Public Hearing
September 10 (Tuesday)	Proposed Budget must be available on City Website [At least 2 days in advance of hearing]
September 10 (Tuesday)	Broward County – First Public Hearing
September 12 (Thursday)	**4:00 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 13] for the following: • Fire/Rescue Assessment • Solid Waste Assessment • Stormwater Assessment First Millage/Budget Public Hearing and Public Notice of Final Millage/Budget Public Hearing date/ time [required from 65 days to 80 days of July 1st – between September 3 and September 18] **Immediately Following** – Water Control District Meeting Public Hearing Water Control District adopts final assessment resolution [required not before September 12 and not after September 13]

September 13 (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 (Due by 15th)
September 21-24	Advertising required between 2 and 5 days prior to final hearing
September 24 (Tuesday)	Broward County – Second Public Hearing
September 26 (Thursday)	**5:00 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 27 (Friday)	Deliver Final Millage Rate Ordinance to the Broward County Property Appraiser and Tax Collector [required within 3 days of adoption which was September 26]
September 29 (Monday) – October 1 (Tuesday)	Rosh Hashana
October 15 (Tuesday)	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 (Thursday)	Final Budget must be available on City website
October 24 (Thursday)	Delivery of Certification of Compliance (DR-487) to the Department of Revenue Property Tax Administration Program [within 30 days of Final Hearing which was on September 26 – last day is October 26]
December 26 (Tuesday)	Last day to deliver final bound Budget Book to Government Finance Officers Association [required within 90 days from final budget approval which was September 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 by Ordinance. These policies are established to ensure that all appropriations are authorized and properly approved by the City Commission and City Administration and to ensure the City is utilizing the most cost effective but efficient source for all purchases.

1. Purchasing Methods

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

- Purchase Requisitions/Purchase Orders
- Check Request
- Procurement/Fuel Cards (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 $3,000 require three quotations, unless otherwise obtainable via a sole source vendor, single source or from another government contract.
- Check Request should only be used for one time payments, for example, memberships and subscriptions, and travel related expenditures. Check Request may also be used for emergencies as determined by the City Manager.
- Procurement, fuel, and any other specialized cards must only be used for emergencies or for small miscellaneous, one-time purchases.
- Petty cash should be used only for small reimbursements or miscellaneous expenditures, not to exceed $50.00, unless approved by the City Manager or Finance Director.
- All purchases over $25,000 must be approved by the City Commission.

3. Purchasing Procedures

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

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

4. Vendor Correspondence/Relationships

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

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

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

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

REVENUE

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

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

The City has established the following informal revenue policies:

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

FUND BALANCE / NET ASSETS AND RESERVES

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

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

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

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

CASH MANAGEMENT AND INVESTMENT POLICY

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

1. Portfolio Composition, Risk and Diversification

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

- General Fund
- 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.



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.

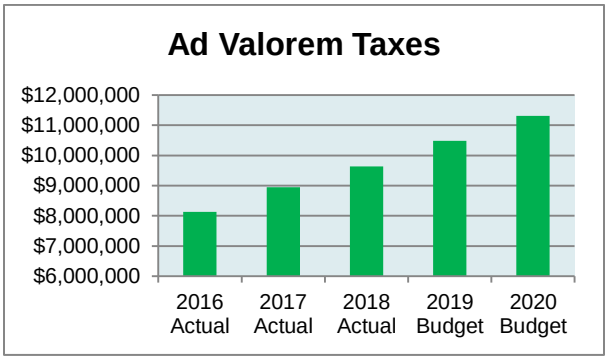
Beginning June 1, tax certificates representing delinquent amounts are sold by the County, with remittance to the City for its share of those receipts.

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.

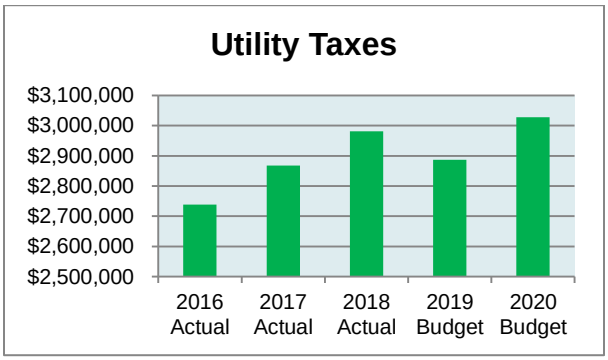
The State of Florida has imposed the method used by the City to determine the millage rate. The Truth in Millage (TRIM) legislation requires an adjustment in the millage rate to prevent local governmental entities from receiving additional revenue as a result of increased assessments to existing properties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



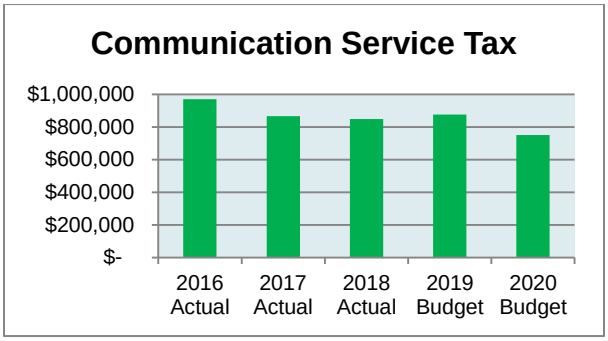
Utility Taxes – The City levies a 10% utility service tax. The City currently levies this tax on electricity, natural gas and water services. These taxes provide revenue for ongoing General Fund operations and show moderate.

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



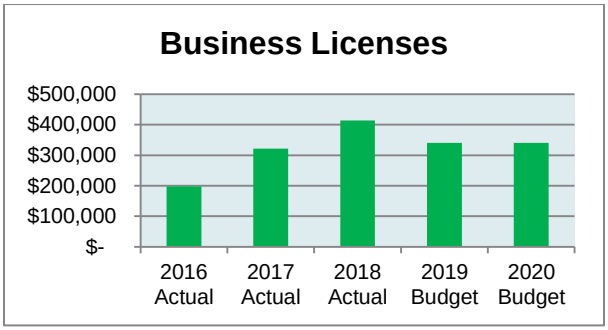
Communication Service Tax - The State of Florida replaced franchise fee and utility tax on telephone and cable service with a Communication Services Tax. This simplified the collection as well as ensured all revenues are distributed to the appropriate city of record. The consolidated tax rate for telecommunication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



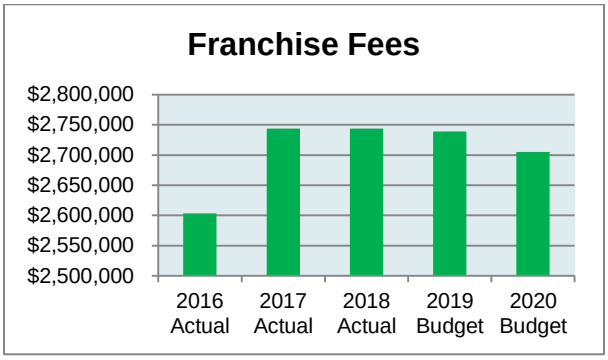
Business Licenses – All City businesses must have a business license in order to operate. The license taxes are set by ordinance and vary based on the type of business operated. Given the City's primarily residential makeup, business licenses are only a small component of our overall revenues. Licenses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

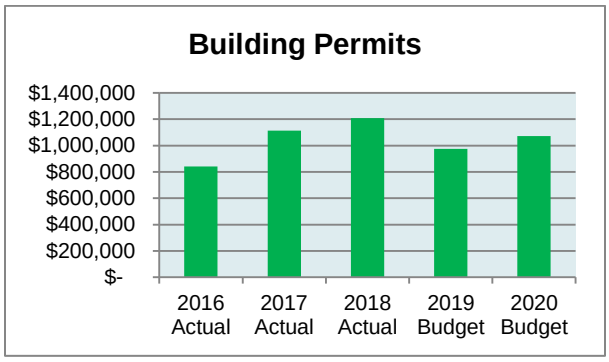


LICENSES AND PERMITS

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.

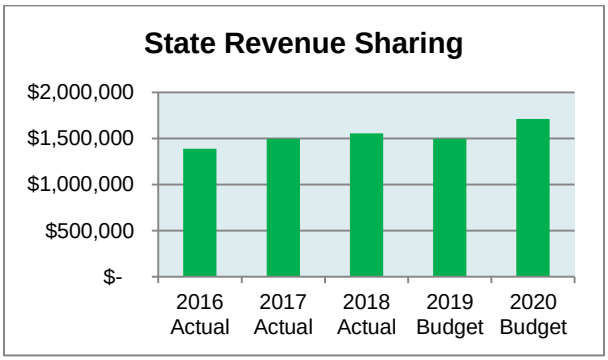


INTERGOVERNMENTAL REVENUE

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.

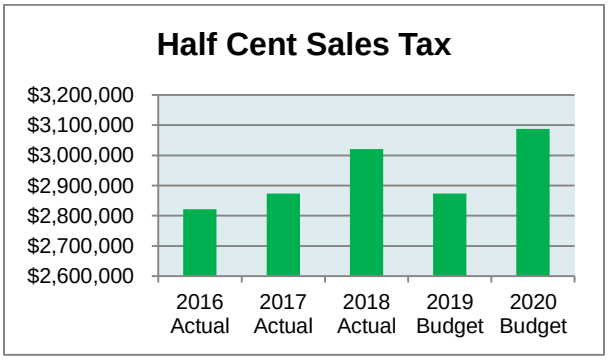
State Revenue Sharing – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. These funds are distributed based on population figures and are unrestricted.

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



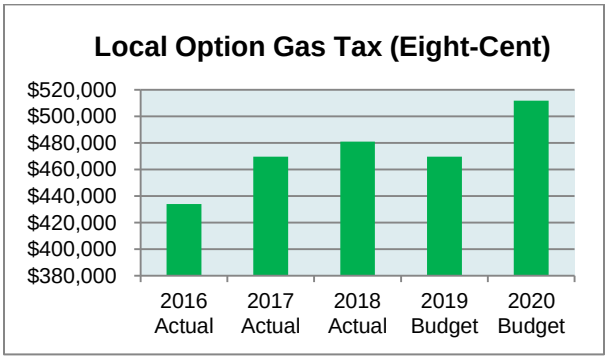
Half Cent Sales Tax – This revenue source represents revenue generated from the State's additional 1/2% sales tax (now totaling 6%) that is distributed to local municipalities in direct proportion of their population to that of the County.

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



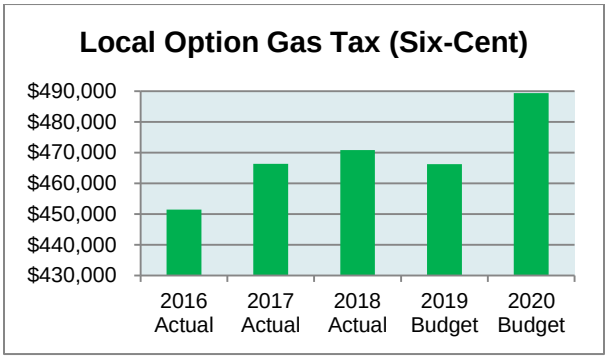
Local Option Gas Tax (Eight-cent) – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby the monies collected by the State for the municipal fuel tax are returned to local municipalities. The City utilizes this revenue source for transportation-related expenditures.

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



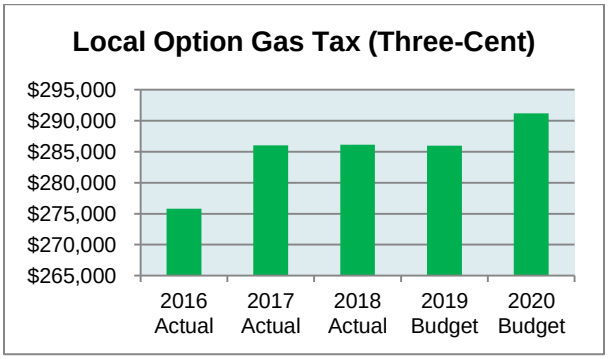
Local Option Gas Tax (Six-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the County's original (six-cent) local option gas tax that provides for cities to receive 37.5% of the proceeds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

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



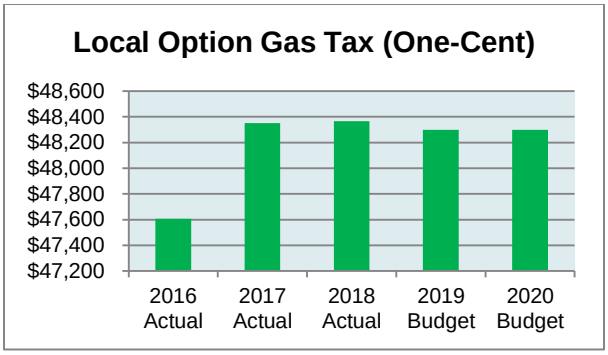
Local Option Gas Tax (Three-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the "additional" (three-cent) local option gas tax adopted in 1993 providing for cities to receive 51.27% of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

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



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

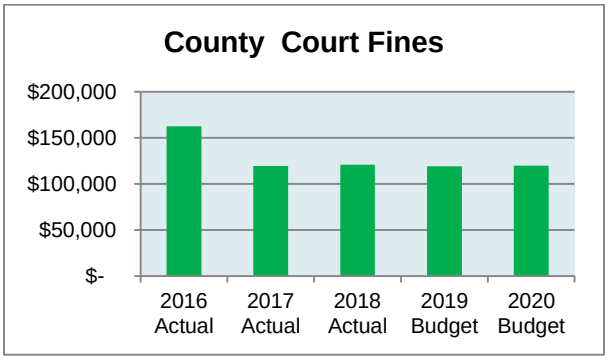
Forecast Methodology: This revenue source is forecasted by historical trends and the State.



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.

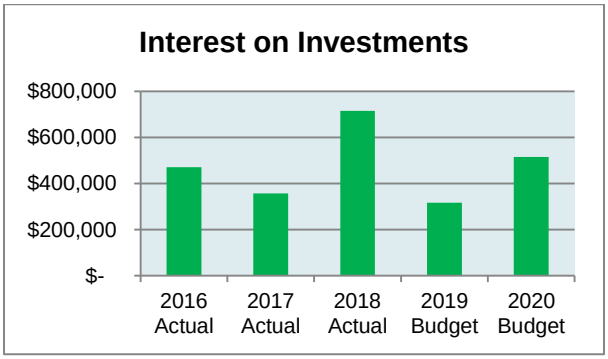
Forecast Methodology: This revenue source is forecasted by historical trends.



MISCELLANEOUS REVENUE

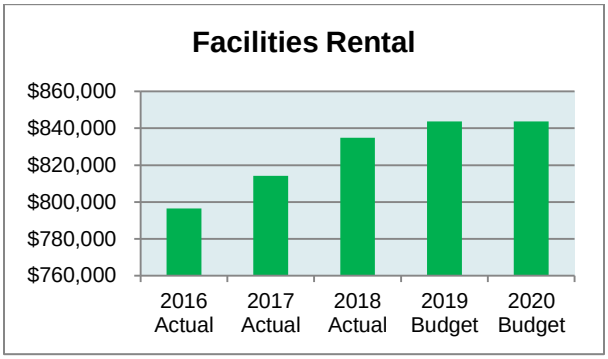
Interest on Investments – The revenue generated on investments is estimated based on the condition of investment market, interest rate trends and cash flow forecasts. Interest rates are expected to decrease and interest earnings have been budgeted accordingly.

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



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

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

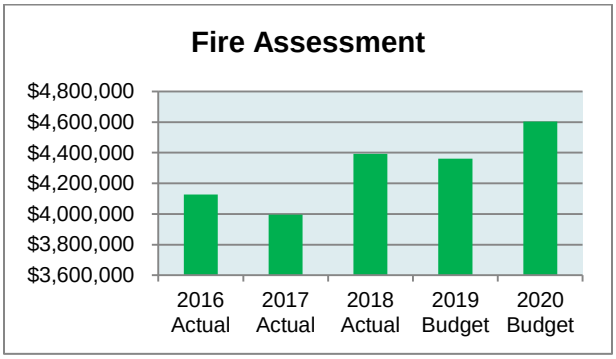


FIRE/RESCUE FUND

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.

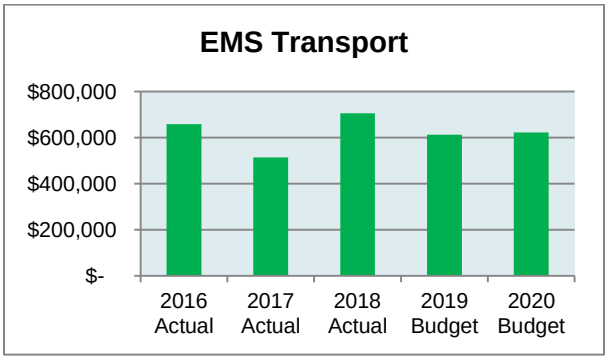
A rate study was conducted to determine the assessable costs of our Fire/Rescue service and the rates by classification that are necessary to recover that cost. Due to the Fire/Rescue Department's increasing operational costs (e.g., collective bargaining commitments and state retirement system contributions), 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 $228 for single-family residence, $388 for multi-family residence, and a rate table for Commercial and Industrial properties.



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

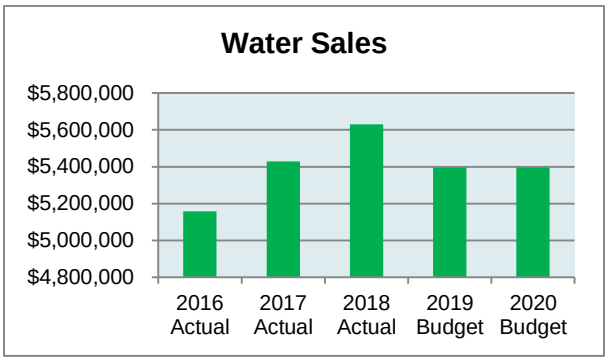
Forecast Methodology: This revenue source is forecasted by historical trends collectability of fees.



UTILITIES FUND

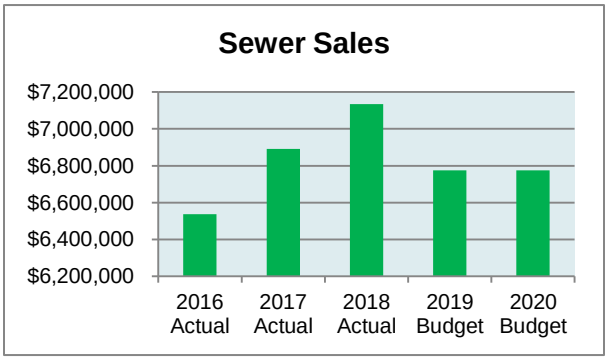
Water Sales – Revenue generated from the sale of potable water to the City's residents that meets all Federal, State and County regulations. This includes the safe operation of the City's Water Plant and the distribution of the water through the City's infrastructure.

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 2020.

FUND BALANCE

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

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

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

The City appropriated approximately $1,974,670 of Fund Balance in the FY 2020 Budget.

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

MAJOR REVENUE SUMMARY

The following table summarized the financial budget for FY 2020 for the major revenue sources presented on the preceding pages.

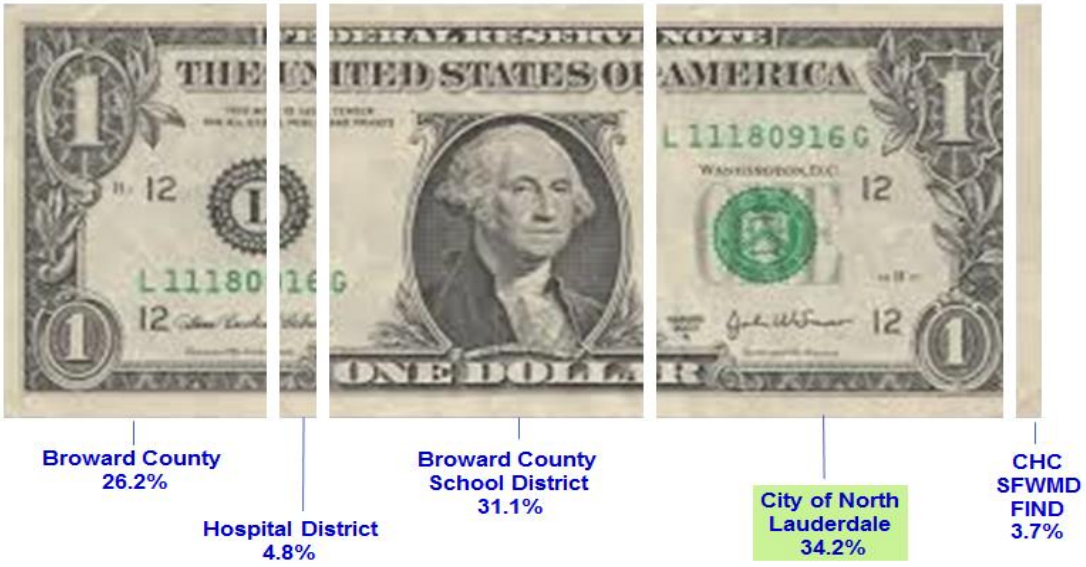
Revenue - All Funds	FY 2020 Budget
Taxes	$ 15,430,160
Permits, Fees, and Assessments	11,023,790
Intergovernmental	6,366,600
Charges for Services	21,219,930
Judgments and Fines	708,450
Miscellaneous	1,637,500
Interfund Transfers	4,896,040
Use of Fund Balance	1,974,670
Total revenue	**$ 63,257,140**

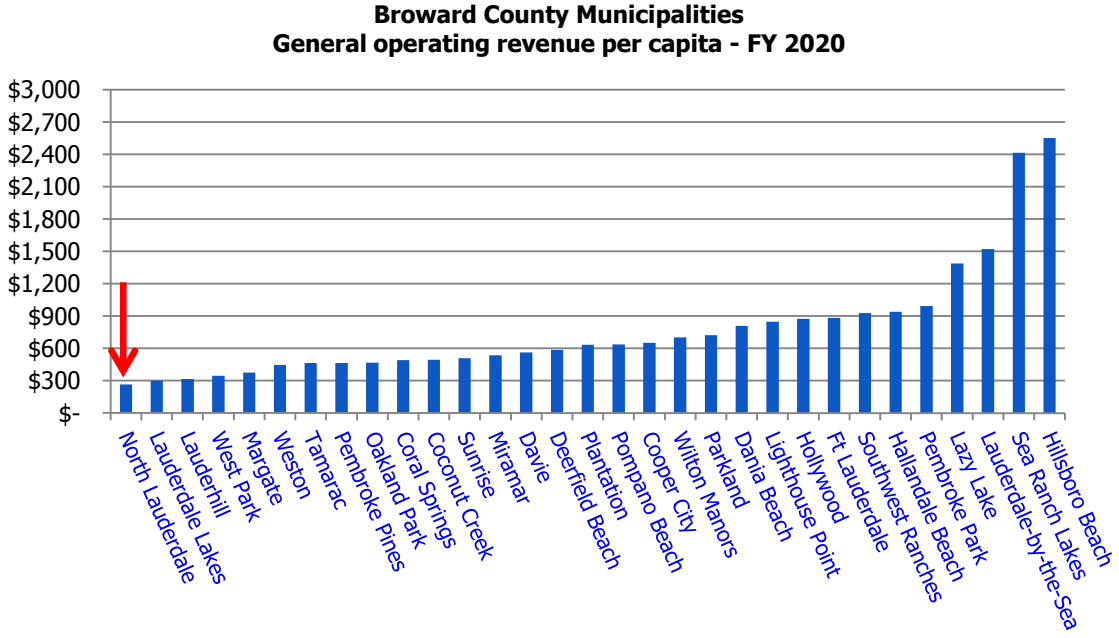
PROPERTY TAX COMPARISONS AND STATISTICS

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 $1,082 in ad valorem taxes this year. Of that amount, $370 goes to the City of North Lauderdale.

Components of Ad Valorem Taxes





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

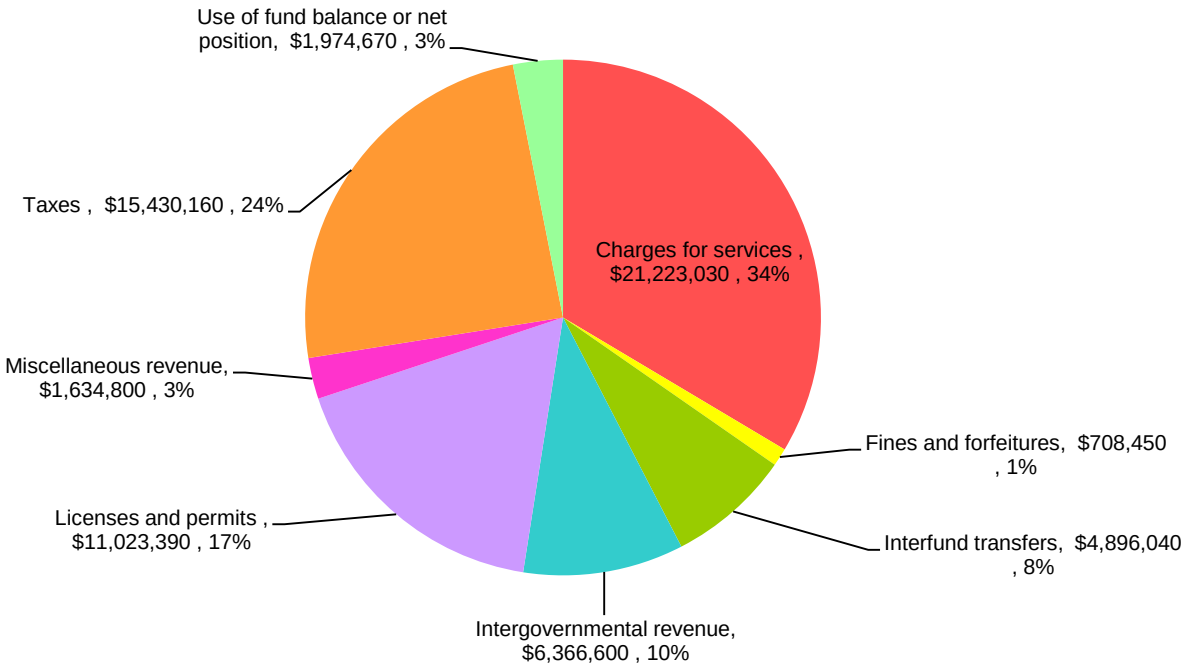
Municipality	FY 2020 Taxable Value (Line 4)	FY 2020 Proposed Operating Millage Rate (per DR-420)	Population	Estimated Taxable Value per capita	General operating Ad Valorem revenue per capita
North Lauderdale	$ 1,608,887,976	7.4000	44,841	$ 35,880	$ 266
Lauderdale Lakes	$ 1,274,993,668	8.6000	36,475	$ 34,955	$ 301
Lauderhill	$ 2,841,895,366	7.9898	71,751	$ 39,608	$ 316
West Park	$ 597,644,413	8.6500	14,985	$ 39,883	$ 345
Margate	$ 3,327,450,003	6.5594	58,329	$ 57,046	$ 374
Weston	$ 8,921,430,142	3.3464	66,972	$ 133,211	$ 446
Tamarac	$ 4,125,766,354	7.2899	64,663	$ 63,804	$ 465
Pembroke Pines	$ 13,532,176,654	5.6736	164,860	$ 82,083	$ 466
Oakland Park	$ 3,529,609,075	5.9985	45,276	$ 77,958	$ 468
Coral Springs	$ 10,755,584,476	5.8732	128,757	$ 83,534	$ 491
Coconut Creek	$ 4,419,796,637	6.5378	58,344	$ 75,754	$ 495
Sunrise	$ 7,789,046,891	6.0543	92,663	$ 84,058	$ 509
Miramar	$ 10,320,547,001	7.1172	137,107	$ 75,274	$ 536
Davie	$ 10,297,374,227	5.6270	103,165	$ 99,815	$ 562
Deerfield Beach	$ 7,510,822,767	6.1267	78,573	$ 95,590	$ 586
Plantation	$ 9,775,400,180	5.8000	89,595	$ 109,107	$ 633
Pompano Beach	$ 13,659,649,028	5.1361	110,227	$ 123,923	$ 636
Cooper City	$ 3,097,143,468	7.1347	33,900	$ 91,361	$ 652
Wilton Manors	$ 1,513,862,086	5.9587	12,831	$ 117,985	$ 703
Parkland	$ 5,375,147,571	4.4000	32,742	$ 164,167	$ 722
Dania Beach	$ 4,275,390,819	5.9998	31,755	$ 134,637	$ 808
Lighthouse Point	$ 2,493,026,364	3.5893	10,560	$ 236,082	$ 847
Hollywood	$ 17,432,915,720	7.4665	149,028	$ 116,977	$ 873
Ft Lauderdale	$ 39,146,442,006	4.1193	182,766	$ 214,189	$ 882
Southwest Ranches	$ 1,480,632,023	4.8311	7,706	$ 192,140	$ 928
Hallandale Beach	$ 5,805,141,229	6.3191	39,054	$ 148,644	$ 939
Pembroke Park	$ 744,855,037	8.5000	6,384	$ 116,675	$ 992
Lazy Lake	$ 7,528,358	4.7940	26	$ 289,552	$1,388
Lauderdale-by-the-Sea	$ 2,619,629,606	3.5989	6,199	$ 422,589	$ 1,521
Sea Ranch Lakes	$ 231,459,848	7.2500	695	$ 333,036	$ 2,415
Hillsboro Beach	$ 1,397,263,406	3.5000	1,918	$ 728,500	$ 2,550

BUDGET SUMMARIES AND GRAPHS

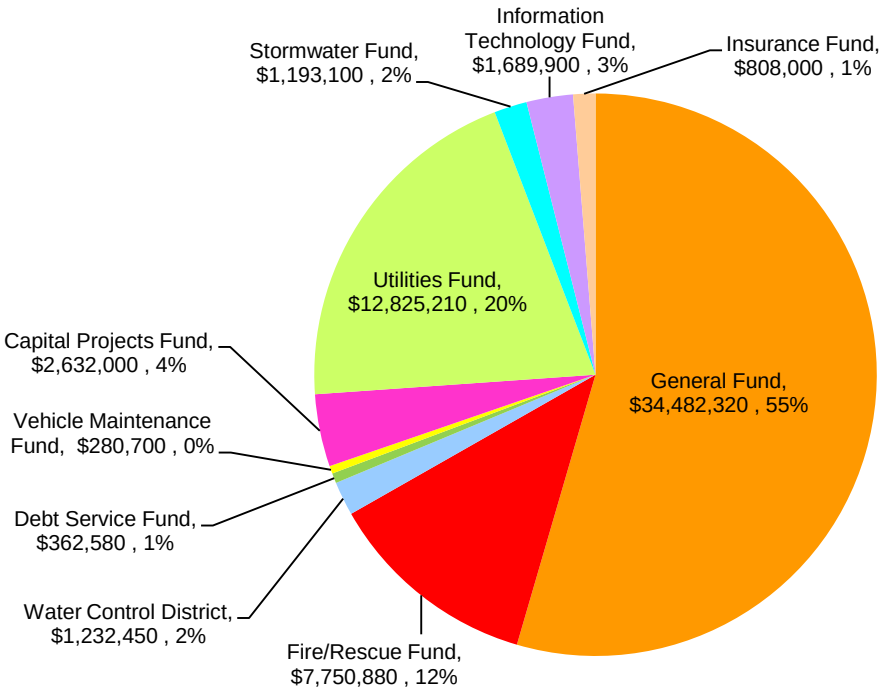
All Funds Budget Summary by Fund
City of North Lauderdale
Budget Fiscal Year 2020

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Total
Revenue:							
Taxes	$ 15,430,160	$ -	$ -	$ -	$ -	$ -	$ 15,430,160
Licenses and permits	5,282,440	5,740,950	-	-	1,103,700	-	12,127,090
Intergovernmental revenue	6,349,600	17,000	-	-	-	-	6,366,600
Charges for services	4,704,760	643,500	-	-	12,754,610	2,016,460	20,119,330
Fines and forfeitures	708,450	-	-	-	-	-	708,450
Miscellaneous revenue	1,469,380	5,420	-	-	160,000	-	1,634,800
Interfund transfers	-	2,476,460	357,580	2,062,000	-	-	4,896,040
Use of fund balance or net position	537,530	100,000	5,000	570,000	-	762,140	1,974,670
Total Revenue	**$ 34,482,320**	**$ 8,983,330**	**$ 362,580**	**$ 2,632,000**	**$ 14,018,310**	**$ 2,778,600**	**$ 63,257,140**
Expenditures:							
City Commission	$ 513,170	$ -	$ -	$ -	$ -	$ -	$ 513,170
City Manager	491,640	-	-	-	-	-	491,640
City Attorney	287,400	-	-	-	-	-	287,400
City Clerk	322,730	-	-	-	-	-	322,730
Human Resources	507,060	-	-	-	-	-	507,060
Finance	1,018,030	-	-	-	-	-	1,018,030
Public Works	5,672,150	-	-	-	14,018,310	-	19,690,460
Parks and Recreation	5,382,180	-	-	-	-	-	5,382,180
Community Development	3,438,370	-	-	-	-	-	3,438,370
Police - Contractual	11,102,650	-	-	-	-	-	11,102,650
Non-departmental	850,900	-	-	-	-	-	850,900
Fire/Rescue	-	7,750,880	-	-	-	-	7,750,880
Water Control District	-	1,232,450	-	-	-	-	1,232,450
Information Technology	-	-	-	-	-	1,689,900	1,689,900
Insurance	-	-	-	-	-	808,000	808,000
Vehicle Maintenance	-	-	-		-	280,700	280,700
Capital outlay	-	-	-	2,632,000	-	-	2,632,000
Transfers Out	4,896,040	-	-	-	-	-	4,896,040
Debt Service	-	-	362,580	-	-	-	362,580
Total Expenditures	**$ 34,482,320**	**$ 8,983,330**	**$ 362,580**	**$ 2,632,000**	**$ 14,018,310**	**$ 2,778,600**	**$ 63,257,140**
Beginning Fund balance and net position	**$ 42,141,210**	**$ 2,030,822**	**$ 12,320**	**$ 4,518,930**	**$ 46,098,866**	**$ 7,929,005**	**$ 102,731,153**
Ending Fund balance and net position	**$ 41,603,680**	**$ 1,930,822**	**$ 7,320**	**$ 3,948,930**	**$ 46,098,866**	**$ 7,166,865**	**$ 100,756,483**

All Funds – Revenue by Source
FY 2020



All Funds – Expenditures by Fund
FY 2020



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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Revenues:					
General Fund	$ 29,179,775	$ 30,545,504	$ 32,511,976	$ 37,381,620	$ 34,482,320
Fire/Rescue Fund	6,434,499	6,122,350	6,989,774	7,543,300	7,750,880
Water Control District	683,397	683,462	686,037	1,231,040	1,232,450
Debt Service Fund	715,181	676,499	700,719	715,200	362,580
Capital Projects Fund	904,096	1,725,733	2,017,643	6,491,930	2,632,000
Utilities Fund	12,609,905	13,208,573	13,775,003	12,676,800	12,825,210
Stormwater Fund	725,542	1,052,775	1,219,804	1,155,000	1,193,100
Vehicle Maintenance Fund	250,607	254,070	213,693	277,300	280,700
Information Technology Fund	980,284	966,719	1,018,475	1,111,820	1,689,900
Insurance Fund	765,989	763,780	717,903	767,300	808,000
Total revenue	**$ 53,249,275**	**$ 55,999,465**	**$ 59,851,027**	**$ 69,351,310**	**$ 63,257,140**
Expenditures:					
City Commission	$ 394,900	$ 383,230	$ 386,694	$ 466,390	$ 513,170
City Manager	402,644	429,437	440,404	466,080	491,640
City Attorney	258,786	255,222	237,131	286,260	287,400
City Clerk	251,629	269,274	268,256	317,390	322,730
Human Resources	292,948	292,182	312,764	412,380	507,060
Finance	718,963	780,628	759,313	982,770	1,018,030
Public Works	3,840,395	3,849,475	6,452,447	5,123,900	5,672,150
Parks and Recreation	4,385,120	4,493,188	4,610,275	4,897,970	5,382,180
Community Development	2,044,614	2,058,985	2,584,548	2,885,210	3,438,370
Law Enforcement – Contractual	9,201,848	9,361,542	9,988,008	11,231,020	11,102,650
Non-Departmental	3,693,488	4,489,473	4,994,451	10,312,250	5,746,940
Fire/Rescue Fund	6,271,946	6,277,346	6,628,831	7,543,300	7,750,880
Water Control District	679,661	686,573	851,055	1,231,040	1,232,450
Debt Service Fund	715,143	715,144	719,269	715,200	362,580
Capital Projects Fund	874,911	644,030	975,878	6,491,930	2,632,000
Utilities Fund	10,529,853	10,355,952	11,050,181	12,676,800	12,825,210
Stormwater Fund	835,442	980,272	902,811	1,155,000	1,193,100
Vehicle Maintenance Fund	220,759	201,907	185,820	277,300	280,700
Information Technology Fund	618,792	682,971	745,776	1,111,820	1,689,900
Insurance Fund	607,004	638,699	642,300	767,300	808,000
Total expenditures	**$ 46,838,846**	**$ 47,845,530**	**$ 53,736,212**	**$ 69,351,310**	**$ 63,257,140**
Excess of revenue over expenditures	**$ 6,410,429**	**$ 8,153,935**	**$ 6,114,815**	**$ -**	**$ -**
Beginning Fund Balance and Net Position	$ 87,531,280	$ 93,941,513	$ 102,095,448	$ 108,210,263	$ 102,731,153
Ending Fund Balance and Net Position	**$ 93,941,612**	**$ 102,095,448**	**$ 108,210,263**	**$ 102,731,153**	**$ 100,756,483**

GENERAL FUND

General Fund Schedule of Revenues, Expenditures and Changes in Fund Balances
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Revenue:						
Taxes	$ 12,031,326	$ 13,004,889	$ 13,884,015	$ 14,588,400	$ 15,430,160	
Licenses and permits	4,959,658	5,368,949	5,474,304	5,219,640	5,282,440	
Intergovernmental revenue	5,520,089	5,734,143	6,517,974	6,059,310	6,349,600	
Charges for services	4,344,019	4,296,111	4,209,303	4,717,500	4,704,760	
Fines and forfeitures	961,268	746,036	868,590	683,700	708,450	
Miscellaneous revenue	1,363,415	1,395,376	1,557,790	1,324,400	1,469,380	
Use of fund balance	-	-	-	4,788,670	537,530	
Total revenue	**$ 29,179,775**	**$ 30,545,504**	**$ 32,511,976**	**$ 37,381,620**	**$ 34,482,320**	**-7.8%**
Expenditures:						
Departmental						
City Commission	$ 394,900	$ 383,230	$ 386,694	$ 466,390	$ 513,170	
City Manager	402,644	429,437	440,404	466,080	491,640	
City Attorney	258,786	255,222	237,131	286,260	287,400	
City Clerk	251,629	269,274	268,256	317,390	322,730	
Human Resources	292,948	292,182	312,764	412,380	507,060	
Finance	718,963	780,628	759,313	982,770	1,018,030	
Public Works	3,840,396	3,849,475	6,452,447	5,123,900	5,672,150	
Parks and Recreation	4,385,120	4,493,284	4,610,275	4,897,970	5,382,180	
Community Development	2,044,614	2,058,985	2,584,548	2,885,210	3,438,370	
Police - Contractual	9,201,848	9,361,542	9,988,008	11,231,020	11,102,650	
Non-Departmental	3,693,488	4,489,473	4,994,451	10,312,250	5,746,940	
Total expenditures	**$ 25,485,335**	**$ 26,662,732**	**$ 31,034,291**	**$ 37,381,620**	**$ 34,482,320**	**-7.8%**
Change in fund balance	**$ 3,694,440**	**$ 3,882,772**	**$ 1,477,685**	**$ (4,788,670)**	**$ (537,530)**	
Fund balance						
Beginning balance	$ 37,874,984	$ 41,569,424	$ 45,452,196	$ 46,929,880	$ 42,141,210	
Ending balance	**$ 41,569,424**	**$ 45,452,196**	**$ 46,929,880**	**$ 42,141,210**	**$ 41,603,680**	
Fund balances						
Assigned:						
Future capital projects	$ 1,227,100	$ 750,000	$ 750,000	$ 750,000	$ 750,000	
Disaster Assistance	2,450,000	3,500,000	3,500,000	3,500,000	3,500,000	
Subsequent year's expenditures	-	832,630	4,788,670	537,530	1,000,000	
Unassigned	37,892,324	40,369,566	37,891,210	37,353,680	36,353,680	
Total fund balances	**$ 41,569,424**	**$ 45,452,196**	**$ 46,929,880**	**$ 42,141,210**	**$ 41,603,680**	

General Fund Schedule of Revenues
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Revenue:						
Taxes						
Ad Valorem Taxes	$ 8,126,461	$ 8,948,180	$ 9,640,078	$ 10,486,900	$ 11,312,500	
Utility Services Taxes	2,738,056	2,867,886	2,980,857	2,886,500	3,027,660	
Communications Services Taxes	969,396	867,105	849,276	875,000	750,000	
Local Business Tax	197,413	321,718	413,804	340,000	340,000	
Total locally levied taxes	**$ 12,031,326**	**$ 13,004,889**	**$ 13,884,015**	**$ 14,588,400**	**$ 15,430,160**	**5.8%**
Licenses and Permits & Assessments						
Building Permits	$ 840,653	$ 1,114,379	$ 1,208,287	$ 975,000	$ 1,071,800	
Franchise Fees	2,603,229	2,743,815	2,743,555	2,739,190	2,705,190	
Impact Fees	-	-		-	-	
Special Assessments	1,414,886	1,388,696	1,423,714	1,447,350	1,447,350	
Other Permits, Fees And Special Assessments	100,890	122,059	98,748	58,100	58,100	
Total licenses, permits & assessments	**$ 4,959,658**	**$ 5,368,949**	**$ 5,474,304**	**$ 5,219,640**	**$ 5,282,440**	**1.2%**
Intergovernmental Revenue						
State Revenue Sharing	$ 1,390,969	$ 1,495,283	$ 1,555,922	$ 1,495,300	$ 1,713,880	
Special Fuel Tax: 8th Cent	434,097	469,656	481,071	469,700	511,940	
Alcoholic Beverage License	4,536	3,938	5,088	4,000	4,000	
Half Cent Sales Tax	2,821,490	2,873,364	3,020,584	2,873,400	3,087,370	
Local Option Gas Tax: 6th cent	451,506	466,325	470,797	466,300	489,410	
Local Option Gas Tax: 1-3 cent	275,828	286,041	286,127	286,000	291,200	
Local Option Gas Tax: 5th Cent	47,606	48,352	48,367	48,300	48,300	
Business Licenses	47,806	44,932	49,896	46,300	47,500	
School Resource Officer	46,252	46,252	111,005	370,010	156,000	
NRCS Grant Proceeds	-	-	489,117	-	-	
Total intergovernmental revenue	**$ 5,520,089**	**$ 5,734,143**	**$ 6,517,974**	**$ 6,059,310**	**$ 6,349,600**	**4.8%**

General Fund Schedule of Revenues - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Charges for services						
Payment In Lieu of Taxes	$ 189,965	$ 178,700	$ 171,500	$ 159,800	$ 150,700	
Canal Maintenance Fee-WCD	607,543	621,440	630,620	1,163,900	1,055,760	
Administrative Fees-WCD	59,784	52,800	50,800	50,200	52,600	
Administrative Fees-Fire & Rescue	527,611	493,100	460,300	486,700	545,000	
Administrative Fees-Stormwater	89,388	81,700	86,500	83,700	82,700	
Administrative Fees-Water & Sewer Fund	1,018,689	967,800	941,600	918,500	906,400	
Privilege Fees Water & Sewer Fund	1,195,784	1,213,700	1,213,700	1,217,000	1,217,000	
Election Fees	3,456	-	6,417	-	2,000	
Notary Fees	105	35	9	-	-	
Lien Research Fees	69,540	65,300	58,040	55,000	55,000	
Lobbyist Registration	-	1,300	1,000	400	400	
Dishonored Payment Fees	424	1,186	1,301	300	500	
Community Garden Plot	240	520	320	200	200	
Parks and Recreation	44	-		-	-	
Park Shelter Rentals	17,431	15,083	13,826	16,300	15,400	
Park Concessions	878	954	975	900	900	
Facility Rentals	23,675	29,560	26,865	26,600	27,000	
Pool Admissions	9,344	11,010	11,896	10,200	10,800	
City Swim Lessons	6,078	8,468	4,471	7,300	6,300	
Private Swim Lessons	30	-	-	-	-	
Swim Central Lessons	9,170	15,116	11,005	9,000	11,800	
Fee Supported Programs	2,155			-	-	
Teen Club Dues	21,462	30,591	42,241	25,000	30,000	
Teen Club Fundraiser	-	-		-	-	
Senior Trips & Activities	7,486	6,668	3,077	7,100	5,700	
Teacher Planning Days	15,417	25,288	17,495	20,400	19,400	
Adult Sports	3,630	3,225	2,956	3,500	3,300	
Youth Soccer	27,597	25,623	35,054	26,600	35,000	
Youth Baseball	9,313	12,730	9,867	10,000	10,600	
Family Trips	3,484	3,417	4,357	3,500	3,800	
Summer Recreation & Camps	232,550	248,427	239,404	230,500	260,000	
Holiday Camp	17,780	16,595	17,520	17,200	17,300	
Spring Camp	19,475	16,920	17,543	17,000	18,000	
Recreation Concessions	1,964	1,667	899	1,800	1,500	
Youth Basketball	9,200	9,784	10,280	9,500	9,800	
Fee Supported Events	15,840	1,692	5,353	8,800	7,600	
Haunted Hamptons	18,466	25,836	2,916	22,200	33,000	
Afterschool Program	102,228	99,956	98,786	100,000	100,300	
Registration Fees	6,792	9,920	10,410	8,400	9,000	
Total charges for services	**$ 4,344,019**	**$ 4,296,111**	**$ 4,209,303**	**$ 4,717,500**	**$ 4,704,760**	**-0.3%**

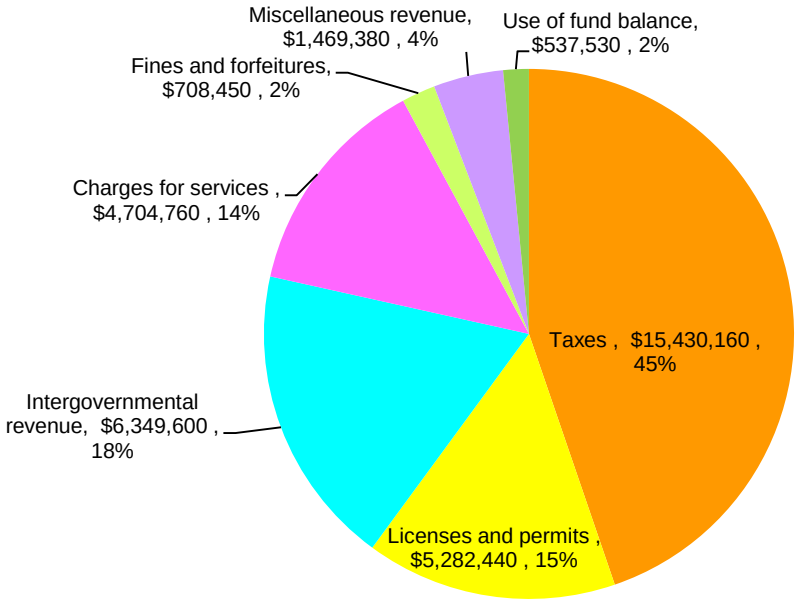
General Fund Schedule of Revenues - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Fines and Forfeitures						
Judgment & Fines- County Court	$ 162,485	$ 119,336	$ 120,802	$ 119,300	$ 120,000	
Fines-Violation of Local Ordinances	743,652	585,473	682,023	540,900	559,950	
Fines-Parking Citations	3,082	4,002	6,205	3,000	3,000	
Mitigation Settlements	31,310	16,310	27,620	10,000	15,000	
Fines-Local Ordinance Application	8,930	20,415	31,440	10,000	10,000	
Mitigation Application	11,810	500	500	500	500	
Total fines and forfeitures	**$ 961,268**	**$ 746,036**	**$ 868,590**	**$ 683,700**	**$ 708,450**	**3.6%**
Miscellaneous Revenue						
Interest Earnings	$ 283,572	$ 209,111	$ 421,892	$ 235,000	$ 350,000	
Facilities rental	792,579	814,141	834,927	843,700	843,700	
Tower Leases	159,544	264,374	238,872	240,700	269,180	
Miscellaneous Revenue-Other	54,856	59,083	48,329	-	-	
Veteran's Memorial Plate Sales	72	85	71	-	-	
Recycling Proceeds	12,625	20,646	6,359	-	-	
Fuel Tax Refund	8,064	7,316	7,330	5,000	6,500	
Workers' Compensation Reimbursements	16,365	8,683	-	-	-	
Miscellaneous Charges-Employee ID Cards	25	-	10	-	-	
Miscellaneous - Other	35,714	11,937	-	-	-	
Total miscellaneous revenue	**$ 1,363,415**	**$ 1,395,376**	**$ 1,557,790**	**$ 1,324,400**	**$ 1,469,380**	**10.9%**
Use of Fund Balance						
Use of Fund Balance or Net Position	$ -	$ -	$ -	$ 4,788,670	$ 537,530	
Total non-revenue	**$ -**	**$ -**	**$ -**	**$ 4,788,670**	**$ 537,530**	
Total revenue	**$ 29,179,775**	**$ 30,545,504**	**$ 32,511,976**	**$ 37,381,620**	**$ 34,482,320**	**-7.8%**

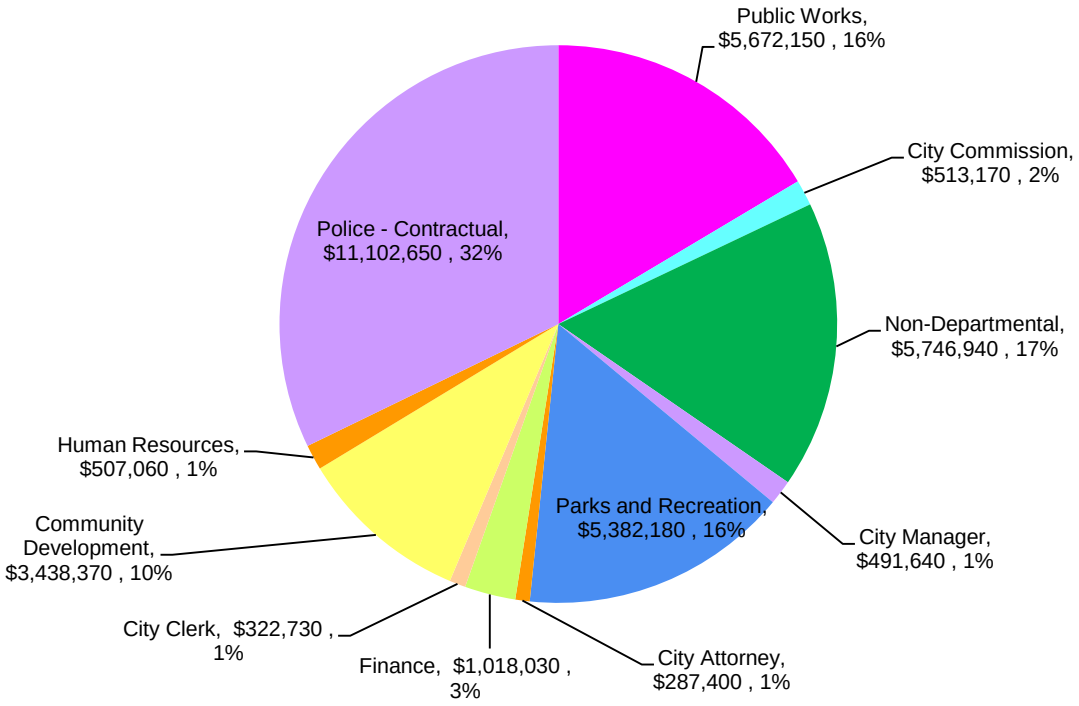
General Fund Schedule of Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Expenditures:						
City Commission	$ 394,900	$ 383,230	$ 386,694	$ 466,390	$ 513,170	10.0%
City Manager	402,644	429,437	440,404	466,080	491,640	5.5%
City Attorney	258,786	255,222	237,131	286,260	287,400	0.4%
City Clerk	251,629	269,274	268,256	317,390	322,730	1.7%
Human Resources	292,948	292,182	312,764	412,380	507,060	23.0%
Finance	718,963	780,628	759,313	982,770	1,018,030	3.6%
Public Works	3,840,396	3,849,475	6,452,447	5,123,900	5,672,150	10.7%
Parks and Recreation	4,385,120	4,493,284	4,610,275	4,897,970	5,382,180	9.9%
Community Development	2,044,614	2,058,985	2,584,548	2,885,210	3,438,370	19.2%
Police - Contractual	9,201,848	9,361,542	9,988,008	11,231,020	11,102,650	-1.1%
Nondepartmental	3,693,488	4,489,473	4,994,451	10,312,250	5,746,940	-44.3%
Total expenditures	**$ 25,485,335**	**$ 26,662,732**	**$ 31,034,291**	**$ 37,381,620**	**$ 34,482,320**	**-7.8%**

General Fund Revenue by Source – FY 2020



General Fund Expenditures by Department – FY 2020



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 2019)

- ✓ 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

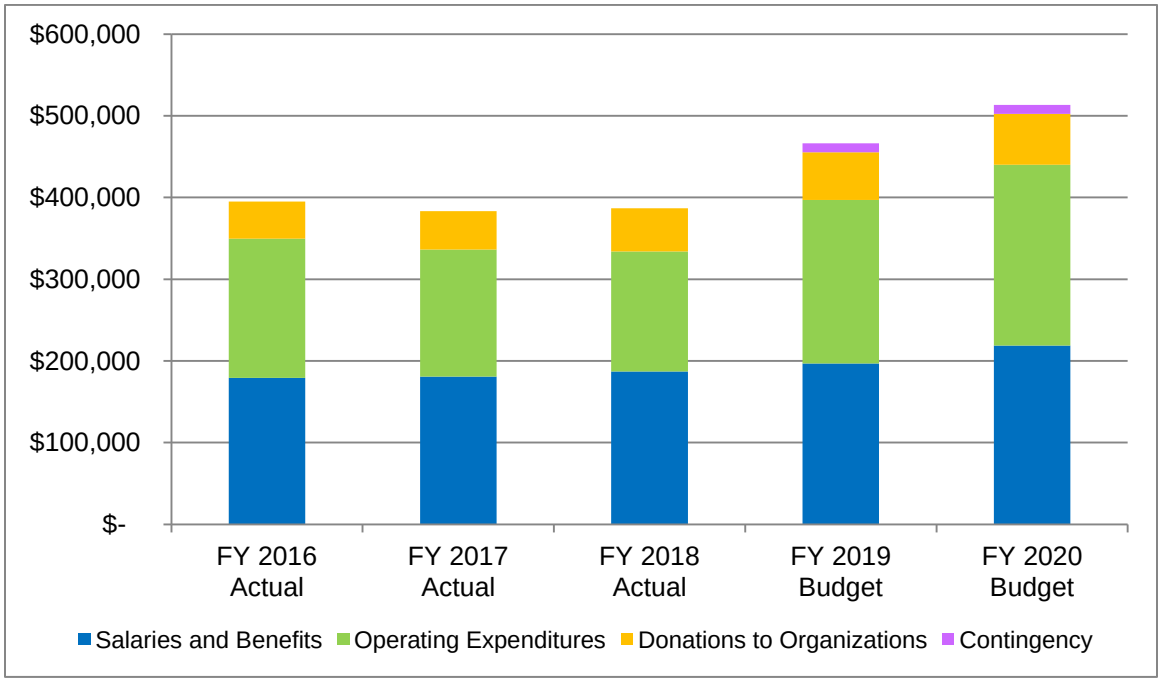
<u>Citywide Goal</u>: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Percent of employees directly under the Commission's control evaluated per City Charter, per year.	100%	100%	100%	100%	100%

City Commission
5-Year Cost Comparison



City Commission Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
City Commission (0101)						
Executive Salaries	$ 75,566	$ 78,277	$ 79,929	$ 84,540	$ 87,220	
Commission Monthly Reimbursement	21,263	21,424	21,263	21,270	21,270	
FICA Taxes	7,604	7,840	7,986	8,290	8,420	
Commission Statutory Pension	6,991	6,991	6,991	7,000	14,860	
Health/Dental Insurance	66,202	64,638	69,437	74,050	85,290	
Life Insurance	1,570	1,501	1,572	1,660	1,700	
Lobbying	30,000	7,500	-	40,000	40,000	
Re-Districting	8,320	-	-	-	-	
Travel And Per Diem	(100)	6,461	2,232	8,000	8,000	
Communication Services	1,444	690	671	1,000	1,000	
General Printing & Binding	6	-	-	500	500	
Promotional Activities	3,612	3,670	5,286	7,000	7,000	
Other Current Charges-Misc.	2,594	386	633	2,000	2,000	
General Office Supplies	76	-	36	500	500	
Meetings	740	430	605	1,500	1,500	
Misc. Operating Supplies	28	23	38	-	-	
Books/Subscriptions/Publications	70	20	25	300	300	
Memberships/Professional Dues	11,733	11,089	13,841	17,000	18,000	
Training and Seminars	2,675	-	690	3,000	3,000	
Workers' Compensation	189	210	180	120	90	
Information Technology	108,903	125,270	122,450	119,420	139,530	
Area Agency On Aging	15,089	14,651	15,489	15,690	18,160	
Commission Requests	-	159	3,000	3,000	3,000	
Women In Distress	2,000	4,000	4,400	4,400	5,000	
Boys And Girls Club	18,000	18,000	18,000	18,000	18,000	
Junior Achievement	-	-	6,690	6,400	6,580	
Broward Regional Health Planning Council, Inc.	5,000	5,000	5,000	-	-	
Early Learning Coalition	-	-	-	5,000	5,000	
South Florida Rehab & Emergency Support Team	250	-	250	250	250	
Broward 211	5,077	5,000	-	5,500	6,000	
Contingency-Commission	-	-	-	11,000	11,000	
Total City Commission	**$ 394,900**	**$ 383,230**	**$ 386,694**	**$ 466,390**	**$ 513,170**	**10.0%**

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

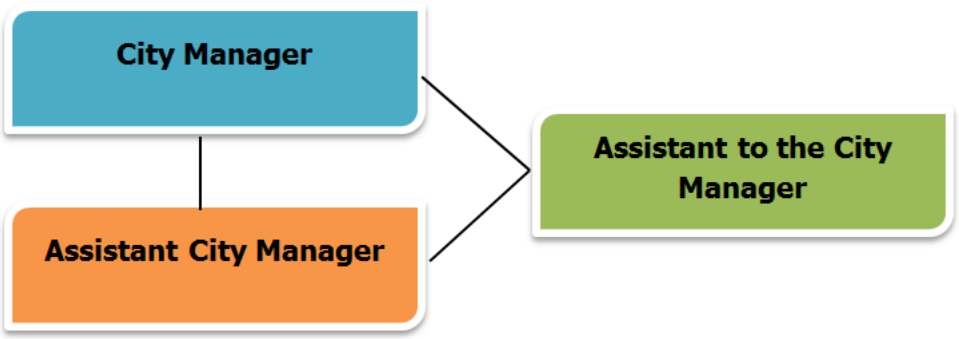
ACCOMPLISHMENTS (FY 2019)

- ✓ Developed a Balanced Budget for FY 2020
- ✓ Completed a State of the City video
- ✓ Completed Rock Island wall project
- ✓ Selected a new Police Chief created by a promotion within the Department
- ✓ Successfully negotiated a three (3) year contract with the FPE.

UPCOMING INITIATIVES

- Security Projects at City Hall
- Additional marquee signs in city
- Finalize entryway signs
- Develop Donation Policy
- Evaluate Cost Savings Concepts and Revenue Enhancement Options
- Improve Public Information

City Manager Organizational Chart



Strategic Priorities and Performance Measures

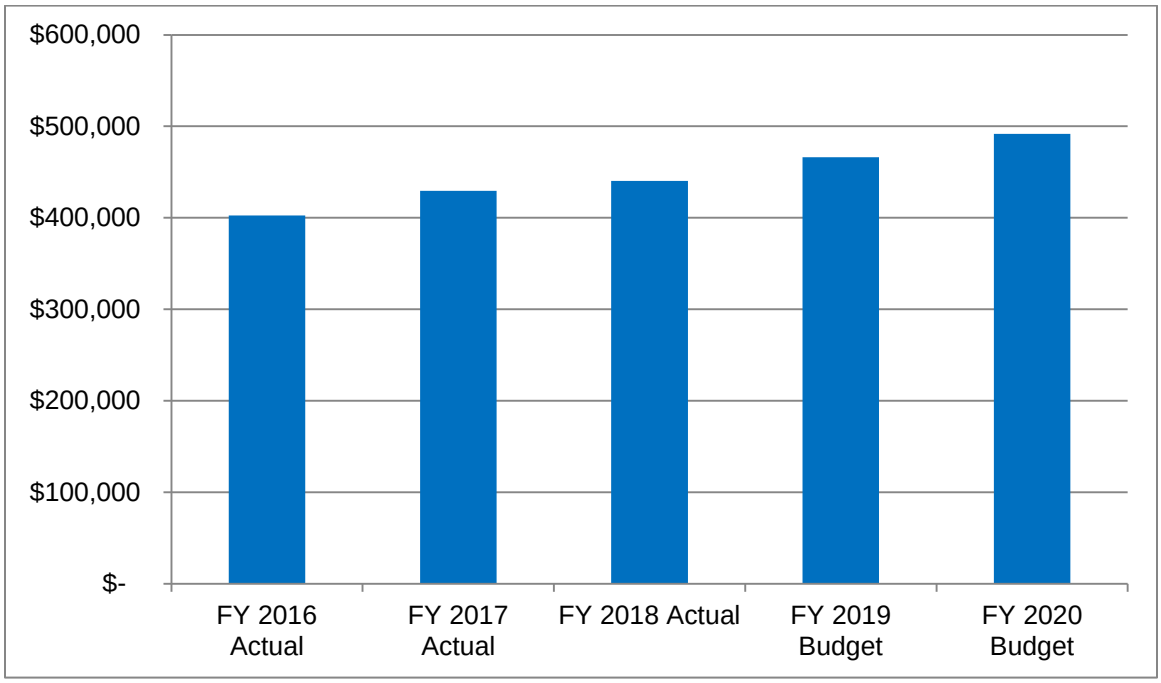
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

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

Performance Measures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Percent of policies approved by the Commission implemented and a shared vision developed that leads to the preparation and timely submission of the proposed budget.	100%	100%	100%	100%	100%

City Manager
5-Year Cost Comparison



City Manager Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
City Manager (0501)						
Regular Salaries And Wages	$ 238,323	$ 248,665	$ 254,757	$ 260,800	$ 272,390	
Flexible Spending Contribution	2,550	2,550	2,600	2,600	2,600	
Overtime	-	-	-	500	500	
FICA Taxes	14,685	15,330	15,660	15,820	17,580	
401 (A) Retirement	53,589	61,899	63,144	63,480	65,670	
457 Deferred Compensation	25,250	25,250	25,635	25,850	26,450	
Health/Dental Insurance	20,610	27,231	28,764	31,740	36,560	
Disability Insurance	3,684	5,833	6,239	6,110	6,910	
Life Insurance	511	511	511	610	640	
John Hancock Life Insurance	5,700	5,700	5,700	5,700	5,700	
Misc. Consulting Services	-	-	-	4,700	4,500	
Travel And Per Diem	43	860	1,536	3,500	3,500	
Communication Services	361	534	650	1,000	1,000	
Vehicle Lease Payments	4,428	4,428	4,509	5,520	5,520	
General Printing & Binding	-	-	-	500	500	
Misc. Marketing/Info Tools	-	-	-	2,000	2,000	
Other Current Charges-Misc.	9	-	-	1,000	1,000	
Community Recognition	-	-	266	500	500	
City Manager's Misc. Exp.	-	66	-	1,000	1,000	
General Office Supplies	-	785	98	750	500	
Fuel-City Vehicles	828	-	900	1,500	1,500	
Books/Subscriptions/Publications	-	-	-	500	500	
Memberships/Professional Dues	1,895	2,015	2,015	2,500	2,500	
Training And Seminars	25	390	730	2,000	2,000	
Workers' Compensation	450	550	450	310	220	
Information Technology	29,701	26,840	26,240	25,590	29,900	
Total City Manager	**$ 402,644**	**$ 429,437**	**$ 440,404**	**$ 466,080**	**$ 491,640**	**5.5%**

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 2019)

- ✓ 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.
- ✓ Assisted staff with multiple code enforcement lien settlement and lien mitigation matters before the Special Magistrate.
- ✓ Monitored legislation and drafted resolutions in support of/in opposition to certain legislative initiatives.
- ✓ Promptly and successfully resolved multiple litigation matters filed against the City.
- ✓ Represented the City and pursued surplus funds resulting from tax deed and foreclosure sales.
- ✓ Reviewed for form and legal sufficiency all agreements entered into by the City.

- ✓ Represented the City in all foreclosure, quiet title and bankruptcy proceedings filed by individuals and businesses naming the City as an interested party in such proceedings.
- ✓ Assisted and advised staff with the unsafe structures process, including obtaining inspection warrants.

UPCOMING INITIATIVES

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

Strategic Priorities and Performance Measures

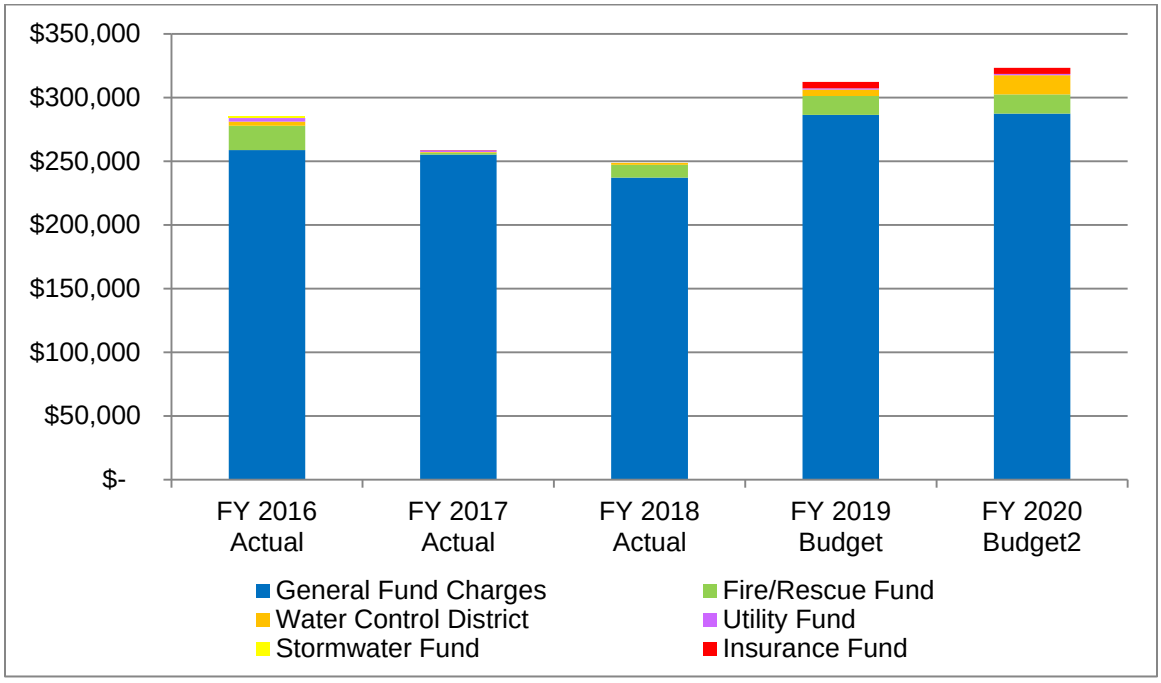
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

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

Performance Measures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Annual number of ordinances prepared/reviewed.	22	17	20	15	15
Annual number of resolutions prepared/reviewed.	101	122	106	110	110
Annual number of Agenda Orders prepared.	SEU 3 SPR 9 VAR 0	SEU 3 SPR 3 VAR 0	SEU 6 SPR 6 VAR 1	SEU 3 SPR 3 VAR 1	SEU 3 SPR 3 VAR 1
Annual number of Memoranda prepared.	134	65	66	75	75

City Attorney
5-Year Cost Comparison



City Attorney Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
City Attorney (1401)						
Legal Srvs-City Retainer	$ 187,379	$ 192,992	$ 197,800	$ 204,760	$ 210,900	
Legal Srvs-Human Resources	7,351	5,392	4,587	8,000	8,000	
Legal Srvs-Finance	-	731	838	2,500	2,500	
Legal Srvs-Code Enforcement	55,382	46,705	31,823	45,000	45,000	
Legal Srvs-Comm Development	6,139	3,064	-	15,000	10,000	
Legal Srvs-Public Works	882	1,397	172	2,500	2,500	
Legal Srvs-Parks And Rec	205	172	279	1,000	1,000	
Legal Srvs-General Matters	-	-	-	2,000	2,000	
Legal Srvs-City Clerk	492	3,849	774	2,500	2,500	
Reimbursable Expenditures	956	920	858	3,000	3,000	
Total General Fund Charges	**$ 258,786**	**$ 255,222**	**$ 237,131**	**$ 286,260**	**$ 287,400**	**0.4%**
Budgeted in Other Funds						
Fire/Rescue Fund (115)	$ 19,125	$ 1,548	$ 10,034	$ 15,000	$ 15,000	
Water Control District (131)	3,078	452	1,387	5,000	15,000	
Utility Fund (401)	2,800	1,122	-	1,000	1,000	
Stormwater Fund (411)	1,538	-	-	-	-	
Insurance Fund (550)	-	387	-	5,000	5,000	
Total Other Funds	**$ 26,541**	**$ 3,509**	**$ 11,421**	**$ 26,000**	**$ 36,000**	**38.5%**
Total City Attorney	**$ 285,326**	**$ 258,731**	**$ 248,552**	**$ 312,260**	**$ 323,400**	**3.6%**

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 2019)

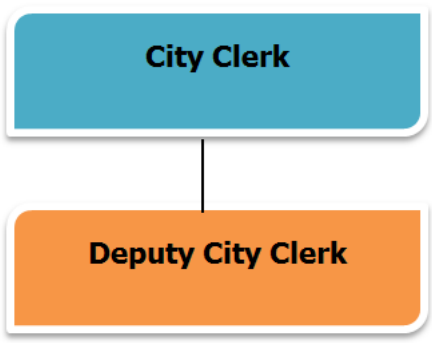
- ✓ Maintained the City's public records in electronic format and updated accordingly
- ✓ Maintained the department's office files
- ✓ Continued to implement a records retention and destruction plan
- ✓ Successfully purged old records according to retention laws

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 Organizational Chart



Strategic Priorities and Performance Measures

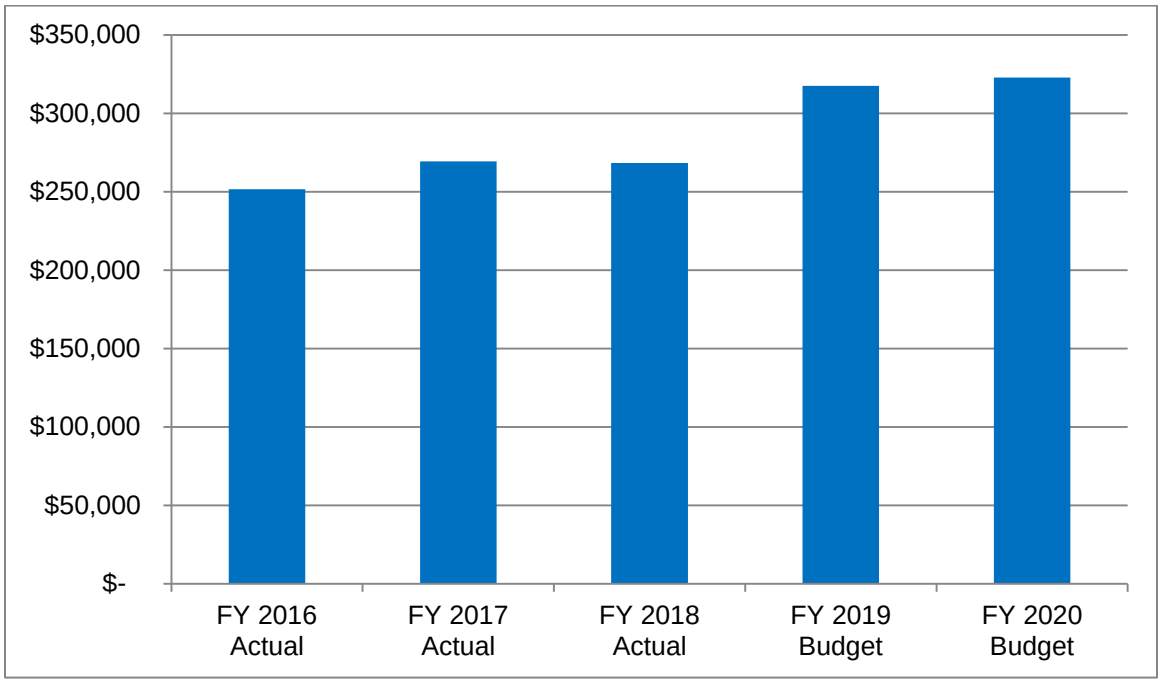
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

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

Performance Measures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 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.	N/A	N/A	100%	100%	100%

City Clerk
5-Year Cost Comparison



City Clerk Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
City Clerk (1801)						
Regular Salaries And Wages	$ 109,284	$ 116,981	$ 120,924	$ 135,840	$ 140,120	
Overtime	-	-	-	500	-	
FICA Taxes	8,014	8,604	8,908	10,590	11,150	
401 (A) Retirement	14,144	16,116	16,854	16,710	19,620	
457 Deferred Compensation	230	940	1,188	1,250	1,450	
Health/Dental Insurance	20,912	23,510	24,828	27,410	31,710	
Disability Insurance	779	1,119	1,218	1,490	1,570	
Life Insurance	483	511	511	610	640	
Travel And Per Diem	1,275	1,100	612	3,000	3,000	
Misc. Marketing/Info Tools	-	-	170	2,000	2,000	
Codification Of Ordinance	6,568	950	4,775	6,500	6,500	
Newsletter	19,418	21,835	21,510	25,000	25,000	
City Stationary	1,636	3,466	2,778	2,000	3,000	
Other Current Charges-Misc.	1,626	1,327	914	7,500	10,800	
Legal Advertising	14,061	12,925	15,077	15,000	17,000	
Community Recognition	-	35	-	1,500	1,500	
Election Expenditures	576	11,541	1,069	12,000	2,000	
General Office Supplies	-	-	559	1,000	1,000	
Books/Subscriptions/Publications	700	1,086	575	1,200	1,200	
Memberships/Professional Dues	888	475	675	1,500	1,500	
Training And Seminars	1,302	1,783	1,181	2,000	2,000	
Workers' Compensation	232	230	190	130	100	
Information Technology	49,501	44,740	43,740	42,660	39,870	
Total City Clerk	**$ 251,629**	**$ 269,274**	**$ 268,256**	**$ 317,390**	**$ 322,730**	**1.7%**

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

BACKGROUND

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

CORE SERVICES

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

ACCOMPLISHMENTS (FY 2019)

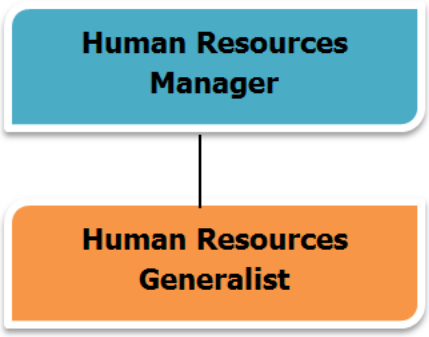
- Continued to develop knowledge and efficiencies of the City's Human Resources / Payroll MUNIS software system.
- Continued to monitor working conditions and provided supervisory training programs that enhanced staff productivity and job satisfaction.
- Monitored and maintained current employee benefit 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, lunch and learns, and health screenings and assessments.

- Continued promotion of employee self-service portal and ESS Mobile App.
- Close monitoring of the MUNIS applicant tracking program to improve recruitment, selection and retention processes of qualified personnel.
- Utilization of on-line recruitment sites and job boards to reach candidates increasing the pool of skilled applicants.

UPCOMING INITIATIVES

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

Human Resources Organizational Chart



Strategic Priorities and Performance Measures

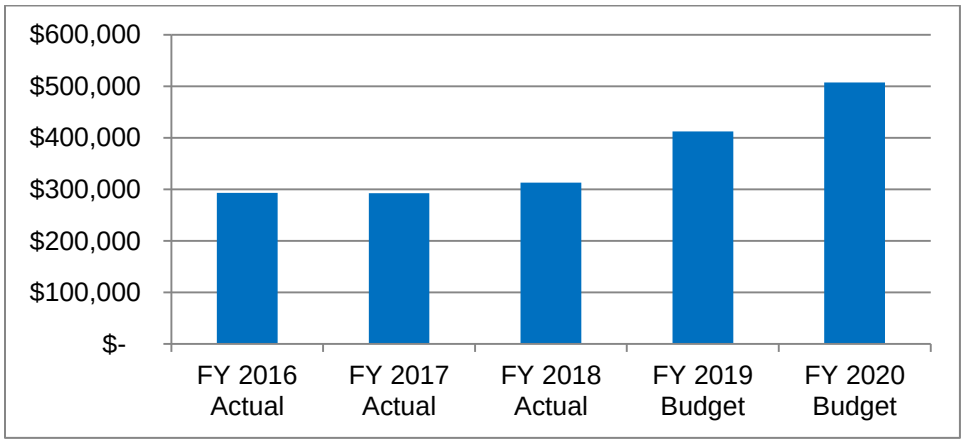
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 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%	99%	100%	100%
Percent of time the certified list is completed within 2 weeks of the last interview.	95%	96%	95%	100%	100%
Number of HR sponsored training events and programs offered to employees during the fiscal year. Note: This is a new measure for FY 2018.	N/A	N/A	7	5	8

Human Resources
5-Year Cost Comparison



Human Resources Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Human Resources (0601)						
Regular Salaries And Wages	$ 117,532	$ 120,197	$ 129,045	$ 143,200	$ 190,190	
Internships	1,980	7,853	-	25,000	25,000	
FICA Taxes	8,430	9,377	9,381	11,120	14,960	
401 (A) Retirement	13,435	14,930	17,991	17,870	26,510	
457 Deferred Compensation	1,269	1,779	2,000	2,100	2,700	
Health/Dental Insurance	28,423	24,588	24,828	27,410	55,500	
Disability Insurance	959	854	1,026	1,470	2,100	
Life Insurance	298	298	341	440	630	
Unemployment Compensation	13,821	5,737	653	10,000	10,000	
Misc. Consulting Services	-	-	-	15,000	15,000	
Temporary Assistance	-	-	15,008	15,000	15,000	
Flexible Spending Admin Fees	2,354	2,165	2,538	4,000	4,000	
Travel And Per Diem	-	-	442	3,500	3,500	
General Printing & Binding	1,030	954	1,681	2,000	2,000	
Employee Wellness Program	3,469	5,156	3,278	6,000	6,000	
Employee Events	24,242	23,705	24,933	28,000	28,000	
Recognition Events	5,005	4,157	6,560	5,000	5,000	
Employee Incentive Program	4,000	4,000	4,690	5,000	5,000	
Other Current Charges-Misc.	849	-	34	500	500	
Advertising	12,768	15,790	16,139	16,000	16,000	
Random Drug Testing	-	-	225	1,000	1,000	
Civil Service Test	107	-	-	1,000	1,000	
Pre-Employment Screening	9,625	6,000	7,285	15,000	15,000	
General Office Supplies	672	1,063	618	2,000	2,000	
Books/Subscriptions/Publications	537	1,757	599	2,000	2,000	
Memberships/Professional Dues	550	503	950	1,500	1,500	
Training And Seminars	648	749	1,436	2,000	2,000	
Workforce Training	976	4,580	5,883	15,000	15,000	
Workers' Compensation	370	200	210	140	100	
Information Technology	39,601	35,790	34,990	34,130	39,870	
Total Human Resources	**$ 292,948**	**$ 292,182**	**$ 312,764**	**$ 412,380**	**$ 507,060**	**23.0%**

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

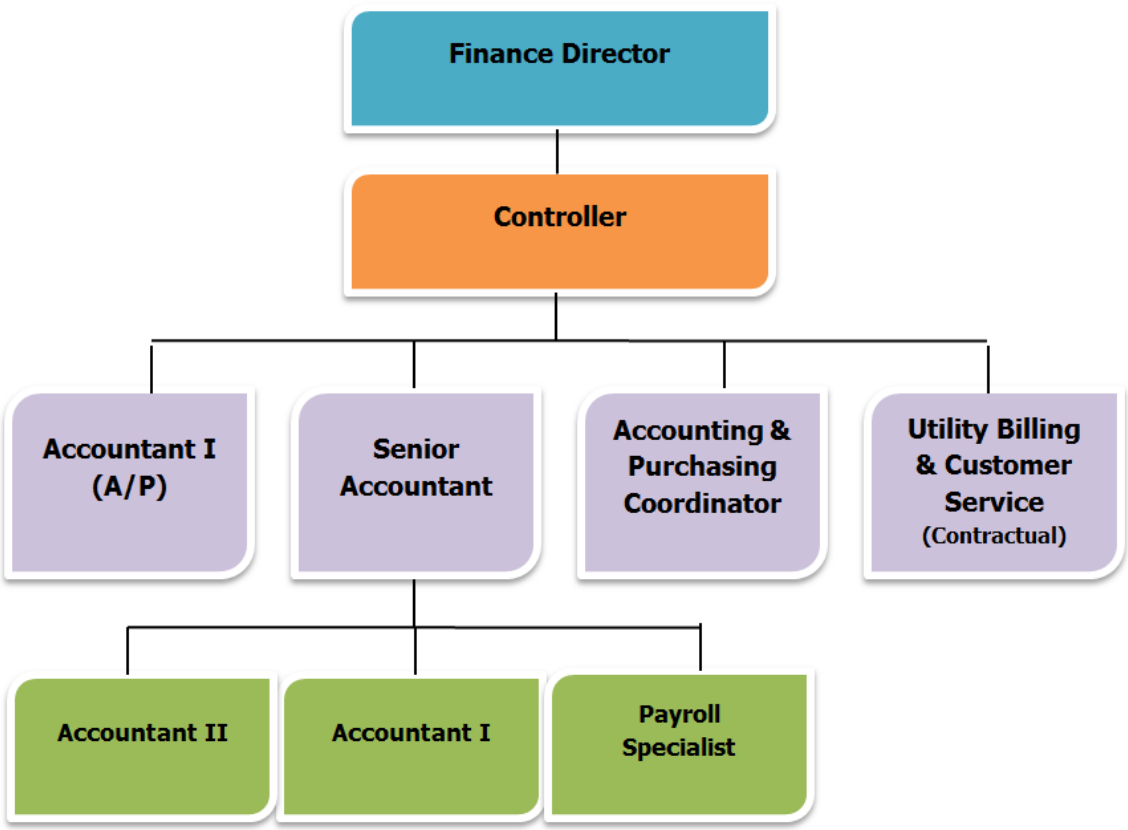
ACCOMPLISHMENTS (FY 2019)

- ✓ Received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award for the 37th consecutive year.
- ✓ Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation for the 26th 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 the submitted claims for partial reimbursement of expenses incurred due to Hurricane Irma.
- ✓ Successfully transitioned the stormwater management fees from the utility bill collection method to the tax bill collection method.
- ✓ Created and received Commission approval on a new Purchasing Ordinance for the City.

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.
- Update the City's Travel Policy
- Evaluate cost saving options for the purchase and sale of fleet vehicles
- Evaluate citywide options to enhance online payment options among different software programs.
- Issue and RFP for Audit Services under new State requirements.
- Finalize Utility Rate Study

Finance Organizational Chart



Strategic Priorities and Performance Measures

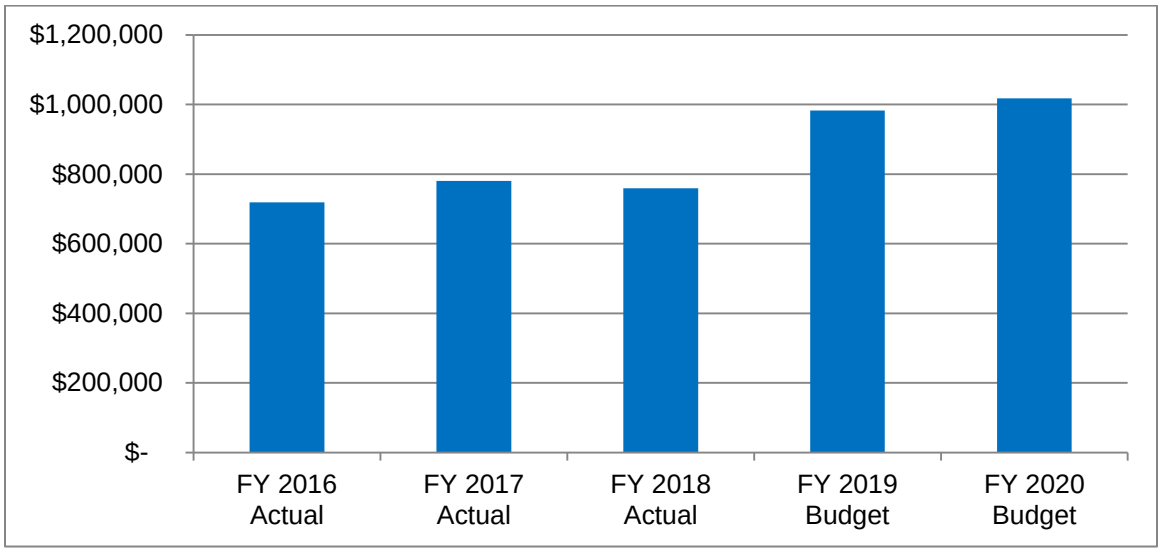
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 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
5-Year Cost Comparison



Finance Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Finance (0906)						
Regular Salaries And Wages	$ 419,929	$ 461,280	$ 438,900	$ 564,950	$ 574,570	
Overtime	-	216	-	500	500	
FICA Taxes	30,928	34,206	32,581	43,380	44,330	
401 (A) Retirement	43,252	56,364	44,513	76,770	80,300	
457 Deferred Compensation	3,808	4,251	3,567	4,350	5,700	
Health/Dental Insurance	76,859	90,414	77,025	112,920	122,320	
Disability Insurance	2,426	3,548	4,040	5,890	6,240	
Life Insurance	1,194	1,363	1,264	1,630	1,710	
Temporary Assistance	-	-	30,250	12,000	10,000	
Application Programming	-	-	-	10,000	10,000	
Auditors	49,900	50,400	50,400	58,000	58,000	
Accounting Services	4,500	2,250	-	6,500	6,500	
Travel And Per Diem	1,120	-	25	4,000	4,000	
General Printing & Binding	2,163	1,320	2,238	3,000	3,500	
Other Current Charges-Misc.	590	860	860	1,100	1,200	
General Office Supplies	-	-	1,547	2,500	2,500	
Books/Subscriptions/Publications	-	-	-	1,000	1,000	
Memberships/Professional Dues	1,060	650	800	1,500	1,500	
Training And Seminars	746	866	563	4,000	4,000	
Workers' Compensation	1,286	1,060	760	530	430	
Information Technology	79,202	71,580	69,980	68,250	79,730	
Total Finance	**$ 718,963**	**$ 780,628**	**$ 759,313**	**$ 982,770**	**$ 1,018,030**	**3.6%**

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.

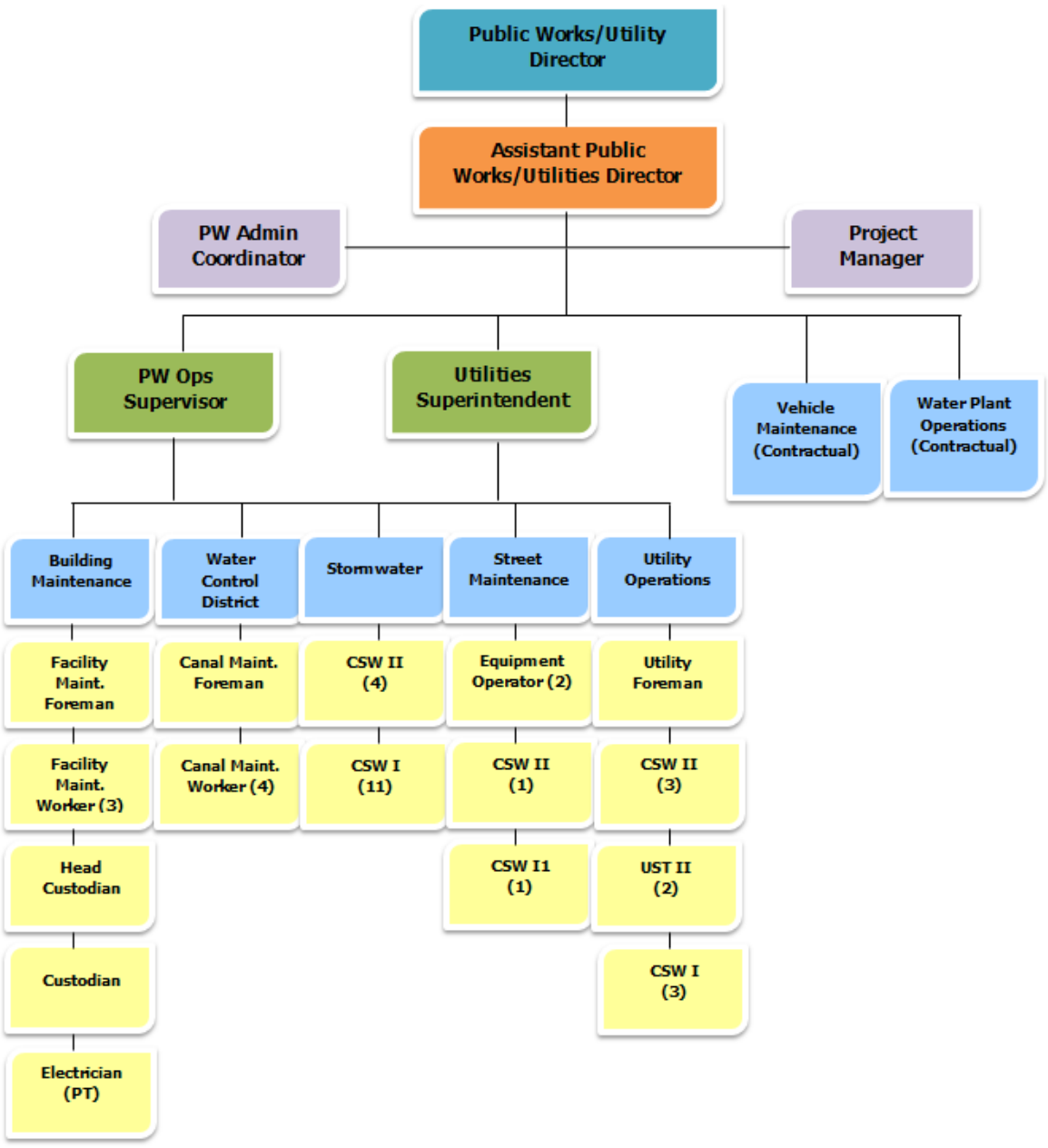
ACCOMPLISHMENTS (FY 2019)

- ✓ 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
- ✓ Completed median reconstruction of Kimberly Blvd (West side)
- ✓ Substantial completion of canal bank repairs 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
- ✓ Completed Rock Island wall project

UPCOMING INITIATIVES

- Kimberly Blvd (East side) street reconstruction/resurfacing project
- Continue headwall replacement program at various canal culvert crossings
- City entryway signage enhancements
- Median enhancements and plantings
- Additional marquee sign on west side of city
- Wind Mitigation Project at Fire Stations 34 and 44
- Wind Mitigation Project at City Hall and Champions Hall
- Security Projects at City Hall

Public Works/Utilities Organizational Chart



Strategic Priorities and Performance Measures

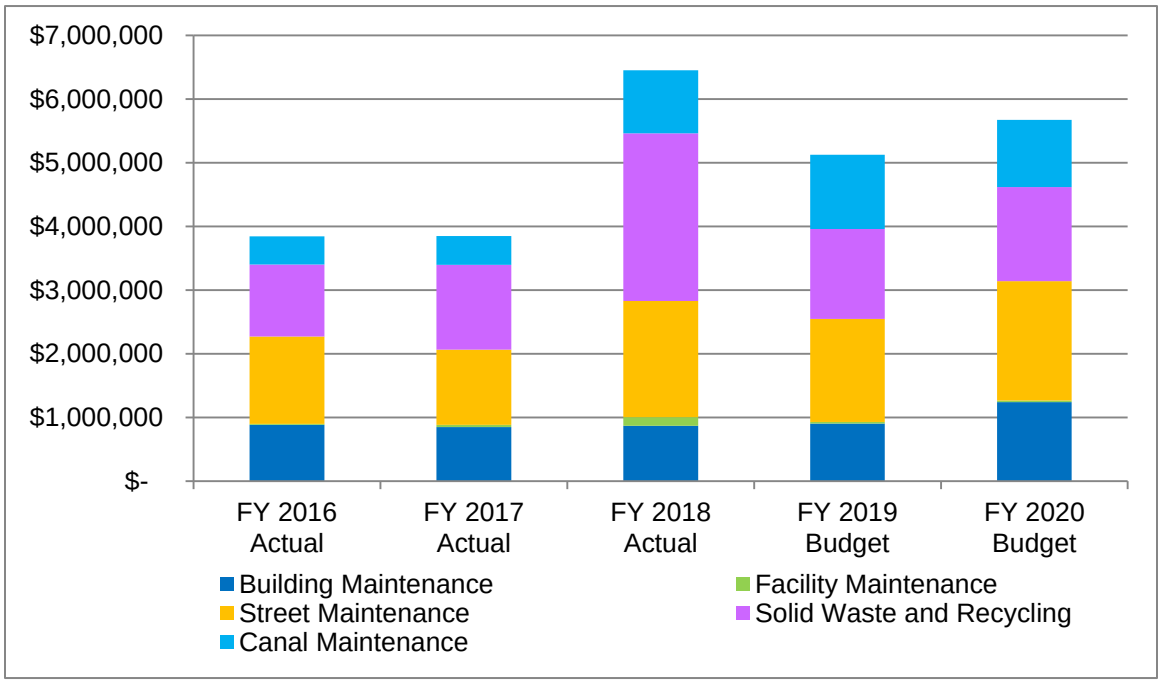
<u>Citywide Goals</u>: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility; Contribute to Neighborhood Improvement, Community Image and Quality of Life

Department Objectives:

- 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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Percent all required qualitative activity reports prepared for the department were completed on time.	97%	95%	97%	98%	98%
Percent of citizen complaints resolved to their satisfaction.	98%	96%	97%	98%	98%
Percent of all decorative site lighting throughout the City's roadways that were maintained monthly.	100%	100%	100%	100%	100%

Public Works Department
5-Year Cost Comparison



Public Works Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Building Maintenance (3941)						
Regular Salaries And Wages	$ 404,486	$ 358,153	$ 362,797	$ 360,200	479,060	
Overtime	1,976	6,297	11,416	5,000	5,000	
FICA Taxes	28,222	26,618	27,313	27,570	37,040	
401 (A) Retirement	48,389	42,578	28,022	43,700	57,500	
457 Deferred Compensation	3,543	500	1,385	1,850	3,700	
Health/Dental Insurance	77,247	96,044	87,558	94,990	124,280	
Disability Insurance	3,195	3,135	3,047	3,440	4,500	
Life Insurance	1,356	1,442	1,305	1,410	1,890	
Temporary Assistance	-	-	1,199	-	2,000	
Architect And Engineering	-	15,345	24,670	15,000	20,000	
Pest Control	3,502	3,181	4,591	5,000	5,000	
Travel And Per Diem	57	10	7	500	500	
Electricity	7,356	6,809	6,716	10,000	10,000	
R&M-Structures & Buildings	156,705	98,332	130,869	155,000	245,000	
R&M-Equipment	25,876	13,185	27,820	35,000	35,000	
General Printing & Binding	5,200	587	601	1,000	1,000	
Other Current Charges-Misc.	100	600	224	1,000	1,000	
General Office Supplies	-	-	1,858	3,000	3,000	
Fuel-City Vehicles	9,477	10,336	11,737	15,000	15,000	
Operating Equipment	2,864	3,343	289	-	-	
Cleaning Chemicals & Supplies	11,562	14,526	18,132	20,000	20,000	
Uniform Purchase	2,215	1,815	2,643	7,000	3,000	
Safety Equipment	1,735	5,580	7,574	4,500	5,000	
Books/Subscriptions/Publications	-	-	-	200	200	
Memberships/Professional Dues	3,934	6,530	3,876	4,000	4,000	
Training And Seminars	128	445	-	1,000	1,000	
Workers' Compensation	11,919	11,270	18,210	9,890	10,470	
Vehicle Maintenance	43,721	44,204	28,800	26,800	23,500	
Information Technology	29,701	44,740	52,490	51,190	119,600	
Capital Machinery	-	15,800	-	-	-	
Hurricane Irma	-	15,282	3,732	-	-	
Total Building Maintenance	**$ 884,466**	**$ 846,687**	**$ 868,881**	**$ 903,240**	**$1,237,240**	**37.0%**
Facility Maintenance (3942)						
R&M-Structures & Buildings	$ 11,434	$ 37,667	$ 118,307	$ 25,000	$ 25,000	
Environmental Permits	-	-	320	-	-	
Hurricane Irma	-	-	18,268	-	-	
Total Facility Maintenance	**$ 11,434**	**$ 37,667**	**$ 136,895**	**$ 25,000**	**$ 25,000**	**0.0%**

Public Works Department – Schedule of Detail Expenditures - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Street Maintenance (3946)						
Regular Salaries And Wages	$ 289,835	$ 314,605	$ 230,828	$ 260,900	$ 311,210	
Overtime	2,222	21,239	25,059	8,000	8,000	
FICA Taxes	20,713	23,865	17,940	20,540	24,140	
401 (A) Retirement	33,675	37,936	20,797	30,180	43,550	
457 Deferred Compensation	1,500	1,500	837	1,100	950	
Health/Dental Insurance	84,839	93,982	80,493	86,850	132,540	
Disability Insurance	2,643	3,066	2,119	2,480	3,350	
Life Insurance	965	1,030	767	930	1,400	
Temporary Assistance	-	-	917	-	1,000	
Architect and Engineering	-	-	-	-	50,000	
Electricity	839	1,881	2,108	2,000	2,000	
Water/Sewer/Garbage	20,515	22,265	22,902	30,000	30,000	
Dump Fees	1,760	-	-	1,000	1,000	
Street Lighting/Electricity	289,782	311,455	325,533	320,000	330,000	
Decorative Street Light Electric-FPL	11,909	19,963	17,013	20,000	20,000	
Equipment Rentals	1,276	2,192	2,031	3,000	3,000	
R&M-Structures & Buildings	-	-	157	-	50,000	
R&M-Equipment	5,213	4,183	8,813	5,000	5,000	
R&M-Road Resurfacing Projects	341,092	77,194	506,013	250,000	-	
R&M-Neighborhood Beautification	-	-	15,450	100,000	-	
R&M-Grounds	-	-	21,784	15,000	25,000	
R&M-Street Lighting	35,354	16,945	15,799	10,000	110,000	
R&M-Street Lighting-SR7	-	-	-	10,000	10,000	
R&M-Decorative Street Lights	6,888	127	5,074	15,000	15,000	
R&M-Irrigation	11,626	10,935	24,511	24,000	24,000	
R&M-Streets/Sidewalks/Parking	72,150	87,065	142,253	245,000	480,000	
R&M-Miscellaneous	2,357	13,557	(15,324)	25,000	25,000	
R&M-Guardrails	5,711	(6,469)	(8,381)	10,000	10,000	
Other Current Charges-Misc.	-	292	-	-	-	
Signs & Banners	458	2,327	4,214	5,000	10,000	
Fuel-City Vehicles	7,503	8,022	7,513	10,000	10,000	
Operating Equipment	5,657	2,051	11,404	5,000	25,000	
Chemicals	6,010	5,511	7,014	10,000	10,000	
Uniform Purchase	3,066	1,637	1,939	3,000	2,000	
Safety Equipment	2,049	2,546	2,699	4,000	4,000	
Misc. Operating Supplies	1,370	736	290	-	-	
Sidewalk Curbing	-	-	188	-	-	
Swale & Medians	13,757	3,812	105,760	10,000	50,000	
Road & Street	-	-	1,906	-	-	
Training And Seminars	-	-	-	500	500	
Workers' Compensation	21,435	22,930	23,080	12,990	10,130	
Vehicle Maintenance	51,670	52,290	41,500	35,600	20,900	
Information Technology	19,801	17,890	17,500	25,590	19,930	
Hurricane Irma	-	2,479	133,495	-	-	
Total Street Maintenance	**$ 1,375,639**	**$ 1,181,039**	**$ 1,823,995**	**$ 1,617,660**	**$ 1,878,600**	**16.1%**

Public Works Department – Schedule of Detail Expenditures - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Solid Waste and Recycling (3948)						
External Admin Costs	$ 4,042	$ 4,042	$ 4,074	$ 4,100	$ 4,100	
Solid Waste Services	1,088,681	1,116,989	1,174,684	1,229,000	1,290,450	
Recycling Services	-	-	-	140,000	140,000	
Assessment Commission & Fees	35,219	35,181	35,446	41,000	41,000	
Hurricane Irma	-	175,626	1,417,161	-	-	
Total Solid Waste and Recycling	**$ 1,127,942**	**$ 1,331,838**	**$ 2,631,365**	**$ 1,414,100**	**$ 1,475,550**	**4.3%**
Canal Maintenance (3947)						
Regular Salaries And Wages	$ 210,947	$ 216,418	$ 224,420	$ 228,600	$ 233,750	
Overtime	999	3,115	4,590	2,500	2,500	
FICA Taxes	16,508	17,143	17,821	19,020	19,210	
401 (A) Retirement	24,418	25,315	21,528	31,160	32,860	
457 Deferred Compensation	5,270	5,270	5,270	5,370	4,720	
Health/Dental Insurance	41,120	40,717	43,088	47,760	57,850	
Disability Insurance	2,145	2,210	2,276	2,500	2,580	
Life Insurance	986	979	984	1,190	1,400	
Legal Srvs-Other Funds	3,078	451	1,388	5,000	15,000	
WCD Board Members	9,194	9,411	9,553	10,000	10,400	
Other Insurance-WCD	10,246	14,750	12,669	15,000	15,000	
R&M-Equipment	7,671	4,647	5,379	10,000	10,000	
R&M-Grounds	18,547	31,737	62,748	675,000	500,000	
R&M-Berms	21,250	19,900	46,050	20,000	20,000	
Other Current Charges-Misc	-	-	-	500	500	
Fuel-City Vehicles	5,061	6,154	7,031	8,000	8,000	
Operating Equipment	4,844	2,044	1,817	5,000	5,000	
Chemicals	36,765	27,368	30,062	50,000	40,000	
Uniform Purchase	625	2,411	2,137	5,000	2,300	
Safety Equipment	749	1,256	1,089	2,000	2,000	
Misc Operating Supplies	1,569	638	225	2,000	2,000	
Memberships/Professional Dues	545	1,575	400	1,600	1,600	
Training And Seminars	2,095	1,715	1,250	2,000	2,000	
Workers' Compensation	8,335	8,980	8,190	5,800	3,990	
Vehicle Maintenance	7,949	8,040	9,600	8,900	13,100	
Capital - Machinery/Equipment	-	-	-	-	50,000	
Hurricane Irma	-	-	471,746	-	-	
Total Canal Maintenance	**$ 440,916**	**$ 452,244**	**$ 991,311**	**$ 1,163,900**	**$ 1,055,760**	**-9.3%**
Total Public Works	**$ 3,840,396**	**$ 3,849,475**	**$ 6,452,447**	**$ 5,123,900**	**$ 5,672,150**	**10.7%**

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.

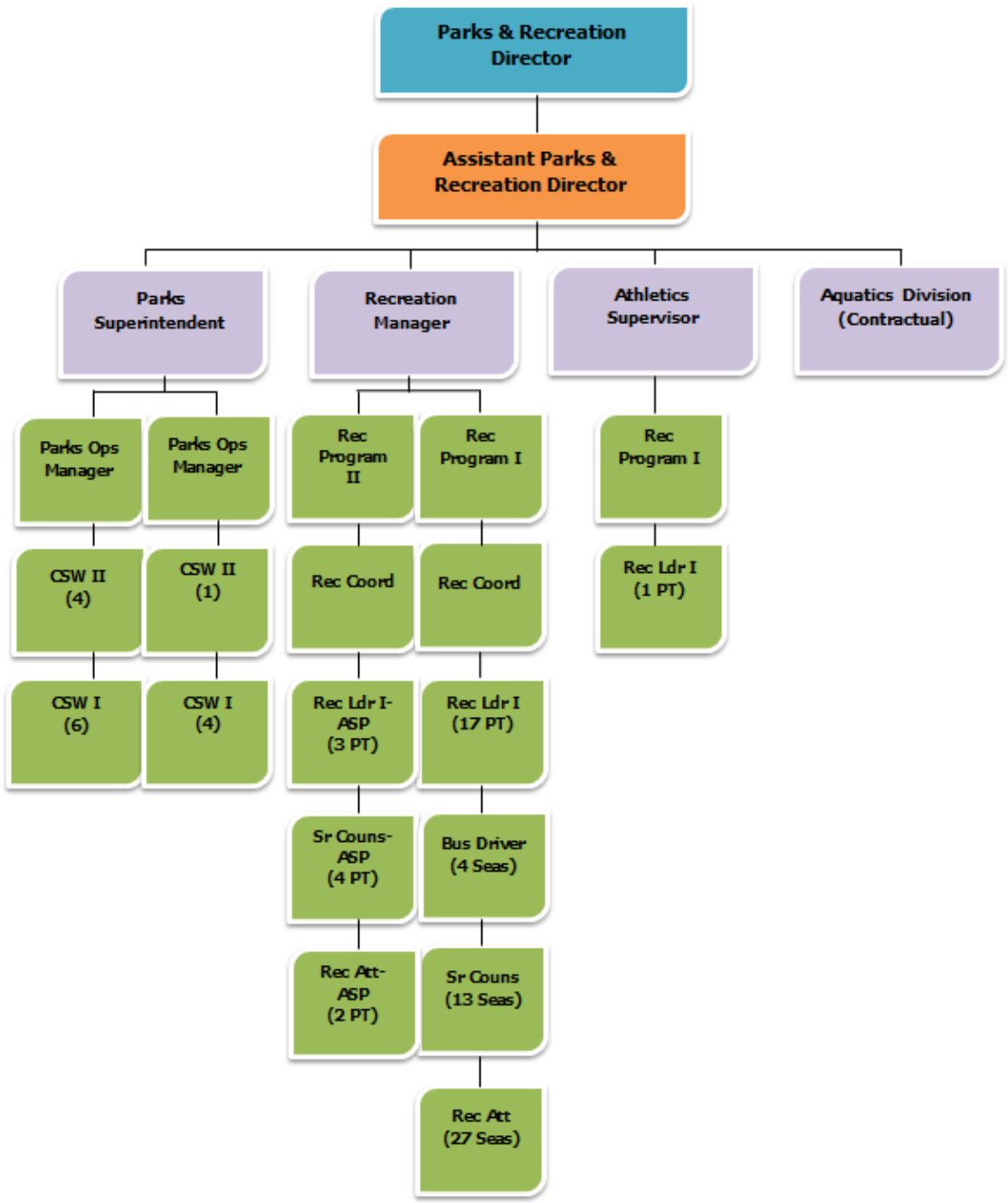
ACCOMPLISHMENTS (FY 2019)

- ✓ 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.
- ✓ Renovated restrooms at Champions Hall
- ✓ Expanded size of dog park to meet growing use of the dog park area
- ✓ 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 2 year field light program upgrades. This project consisted the installation of new light poles, lights and control systems for all athletic fields and hard courts in the City.
- ✓ 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
- ✓ 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.
- ✓ Conducted first Air Potato/Vine Pull Contest at Hampton Pines Park. Program designed to eliminate the air potato and vines from the air potatoes that will over time kill large trees. Have over 100 students participate from 5 schools and the teen club.
- ✓ Installed new exterior lighting at Parks Warehouse and Champions Hall.
- ✓ Safety improvements at Bicentennial Park.
- ✓ Phase II of renovations to Jaycee Park were completed.
- ✓ Renovated restrooms at Woodville Park and Champions Hall.
- ✓ Started a Youth Chess Club
- ✓ Participated for first time in Mayor's Chess Challenge

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.
- Widen McNab Road Linear Park trail.
- 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 school bus to replace aging fleet of buses.
- Implement new inspection program for parks crew leaders
- Expand social media usage
- Work with School Board to extend lease at SLMS for hard court upgrades
- Renovate Champions Hall with impact glass and doors
- Install new exercise equipment at Jaycee Park and Pompano Park
- Work with consultant to obtain feasibility report and cost for artificial turf.
- Complete Phase III renovations to Jaycee Park (restroom)
- Restroom renovations at Pompano Park and locker room renovations at Aquatic Center.
- Hold 2nd Air Potato/Vine Pulling at Hampton Pines Park
- Work with Community Development on possible Community Garden Relocation to Woodville Park
- Potential open space at Fusco Park to renovate with removal of Garden
- Pompano Park and Braeburn Park Playground Renovations/Upgrades
- Teen Club Washington DC Trip – March 2020
- Electronic Reports/Inspections Parks Division
- With Baseball Program merging with Margate – look to expand youth athletic options/programs in Community
- Expand Participation in Mayor's Chess Challenge

Parks & Recreation Organizational Chart



Strategic Priorities and Performance Measures

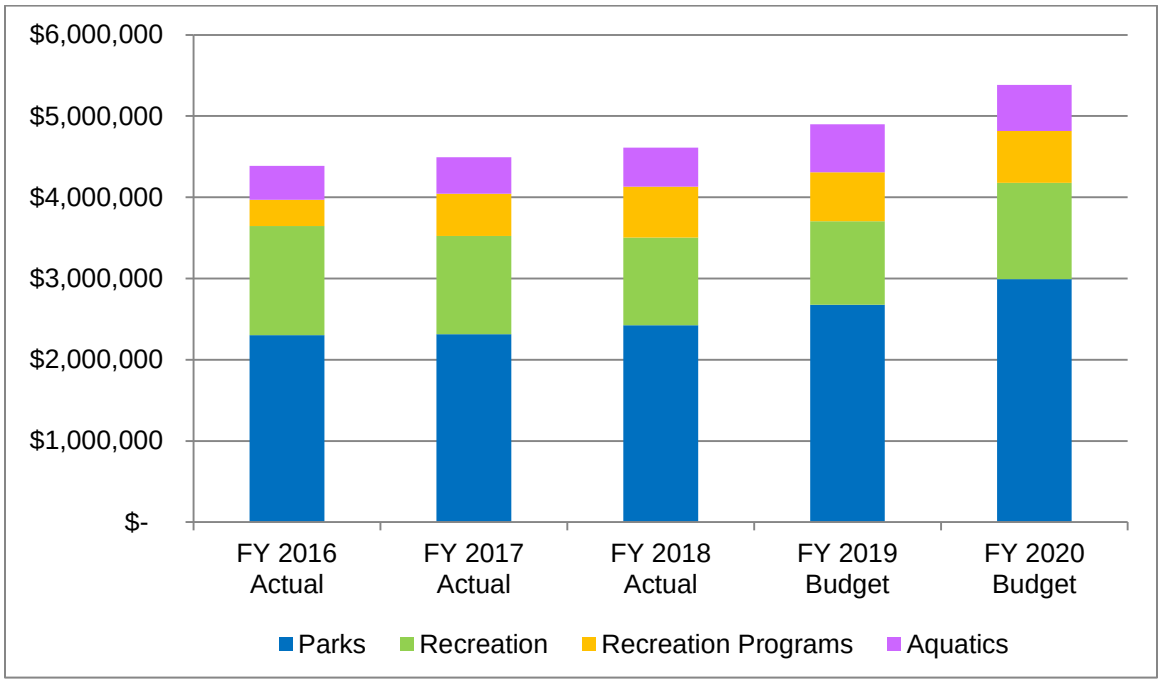
<u>Citywide Goals</u>: Contribute to Neighborhood Improvement, Community Image and Quality of Life; Expand Citizen Communications and Resident Focus

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Percent increase in the number of participants in City-offered swim lessons.	4%	9%	7%	5%	10%
Percent of passes in the end-of-class swim competence test.	91%	96%	98%	90%	95%
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	2	1	2	2
Percent increase in the total number of participants in youth baseball and youth soccer during the year.	0%	0%	0%	1%	0%
Percent maintenance of all turf, irrigation and landscaping at all City facilities.	85%	85%	85%	85%	85%

Parks and Recreation Department
5-Year Cost Comparison



Parks & Recreation Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Parks (7071)						
Regular Salaries And Wages	$ 839,296	$ 848,267	$ 809,793	$ 907,380	$ 959,410	
Overtime	32,638	51,009	36,004	50,000	50,000	
FICA Taxes	63,022	64,484	60,763	69,620	74,050	
401 (A) Retirement	102,638	101,574	86,708	119,420	133,810	
457 Deferred Compensation	520	5,232	7,270	2,370	7,470	
Health/Dental Insurance	176,467	173,963	188,260	225,500	250,350	
Disability Insurance	7,390	7,292	7,101	9,410	10,250	
Life Insurance	3,394	3,238	3,167	3,510	4,160	
Architect And Engineering	862	-	-	5,000	5,000	
Electrician Services	-	2,318	-	-	-	
Travel And Per Diem	(35)	3,389	2,701	2,500	3,000	
Communication Services	1,883	2,922	2,760	3,500	3,500	
Electricity	75,178	73,905	72,315	80,000	80,000	
Water/Sewer/Garbage	237,188	237,219	291,978	275,000	225,000	
Park Space Lease	3,774	3,963	4,162	4,000	4,000	
Copy Machine Leases	-	-	2,262		-	
R&M-Structures & Buildings	263,020	268,097	189,059	390,000	485,000	
R&M-Equipment	78,027	44,082	74,772	80,000	125,000	
R&M-Grounds	149,908	141,748	245,789	190,000	250,000	
General Printing & Binding	14,087	19,656	20,208	16,000	22,000	
Other Promotional Events	27,434	-	2,857	-	-	
North Lauderdale Days	21,480	-	909	-	-	
Other Current Charges-Misc	314	752	2,314	4,000	4,000	
General Office Supplies	86	278	2,817	3,000	3,000	
Fuel-City Vehicles	8,537	9,414	6,267	25,000	25,000	
Operating Equipment	28,595	8,349	15,814	25,000	15,000	
Chemicals	14,650	4,017	8,027	25,000	20,000	
Cleaning Chemicals & Supplies	4,523	7,764	3,878	10,000	10,000	
Uniform Purchase	5,540	6,809	4,458	7,500	10,000	
Safety Equipment	10,225	9,787	5,849	12,000	12,000	
Misc Operating Supplies	-	4,131	437	-	-	
Books/Subscriptions/Publications	160	136	275	1,000	1,000	
Memberships/Professional Dues	1,902	4,500	2,837	3,000	3,000	
Training And Seminars	2,232	1,355	1,341	2,000	2,500	
Workers' Compensation	32,512	32,520	31,060	18,240	14,340	
Vehicle Maintenance	39,746	40,220	28,800	32,700	36,730	
Information Technology	49,501	62,630	78,730	76,780	129,570	
Capital - Machinery and Equipment	-	10,300	18,259	-	15,000	
Youth Work Sponsorships	6,952	4,590	16,523	-	-	
Hurricane Irma	-	55,278	89,595	-	-	
Total Parks	**$ 2,303,647**	**$ 2,315,188**	**$ 2,426,119**	**$ 2,678,430**	**$ 2,993,140**	**11.7%**

Parks & Recreation Department – Schedule of Detail Expenditures - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Recreation (7072)						
Regular Salaries And Wages	$ 507,649	$ 516,847	$ 492,623	$ 495,710	$ 557,650	
Seasonal/Temp Salaries	239,583	113,242	44,642	85,280	85,320	
Overtime	18,866	32,581	27,965	20,000	25,000	
FICA Taxes	58,191	50,393	42,820	44,610	49,670	
401 (A) Retirement	39,566	43,137	40,711	44,560	51,540	
457 Deferred Compensation	5,857	7,728	7,151	7,010	6,910	
Health/Dental Insurance	43,668	48,417	45,827	39,750	82,800	
Disability Insurance	2,978	3,064	3,192	3,590	3,970	
Life Insurance	1,122	1,292	1,221	1,290	1,440	
Electricity	8,179	7,589	8,218	7,000	7,000	
Water/Sewer/Garbage	7,121	9,131	12,598	8,500	8,500	
R&M-Equipment	42,337	28,001	24,195	20,000	30,000	
Other Promotional Events	77,241	69,706	66,244	40,000	45,000	
North Lauderdale Days	54,762	65,567	76,069	60,000	70,000	
Fee Supported Events	53,634	18,972	-	-	-	
Fee Supported Rec Programs	5,060	-	-	-	-	
Fuel-City Vehicles	22,446	19,775	20,933	2,500	3,000	
Small Tools & Equipment	1,924	-	-	2,000	2,000	
Uniform Purchase	6,250	6,792	6,290	6,500	6,500	
Safety Equipment	990	2,539	3,815	4,000	4,000	
Rec Center Supplies	25,760	24,183	31,299	20,000	30,000	
Misc Operating Supplies	9,300	11,039	7,890	12,000	12,000	
Workers' Compensation	21,141	24,740	21,620	13,880	12,470	
Vehicle Maintenance	39,848	40,288	32,556	29,800	20,900	
Information Technology	49,501	62,630	61,230	59,720	69,770	
Hurricane Irma	-	3,184	-	-	-	
Total Recreation	**$ 1,342,976**	**$ 1,210,837**	**$ 1,079,109**	**$ 1,027,700**	**$ 1,185,440**	**15.3%**

Parks & Recreation Department – Schedule of Detail Expenditures - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Recreation Programs (7073)						
Seasonal/Temp Salaries	$ 4,608	$ 153,809	$ 254,158	$ 233,390	$ 247,930	
Overtime	-	1,054	13,830	-	15,000	
FICA Taxes	352	11,778	20,331	18,050	20,100	
Health/Dental Insurance	-	5,084	12,541	12,920	15,720	
Other Current Charges - Misc	3,136	-	800	-	-	
Fee Supported Events	-	14,709	12,741	15,000	15,000	
Credit/Debit Card Fees	1,599	5,193	7,089	6,000	6,000	
Afterschool Program	17,228	20,687	15,524	21,000	21,000	
Teen Club	34,001	34,613	36,767	35,000	35,000	
Misc Recreation Activities	14	1,014	828	1,000	1,000	
Senior Trips And Activities	6,460	9,562	6,119	6,500	6,500	
Teacher Planning Days	18,059	21,475	14,467	22,000	22,000	
Youth Soccer	19,144	25,992	30,207	26,000	26,000	
Youth Baseball	1,639	15,762	15,393	4,000	4,000	
Family Trips	5,886	8,852	4,721	3,500	3,500	
Summer Recreation	148,443	149,547	130,068	150,000	150,000	
Adults Sports Programs	2,555	2,211	2,838	1,500	1,500	
Holiday Camp	11,669	11,337	10,029	10,000	10,000	
Spring Camp	12,582	8,741	13,132	4,500	4,500	
Concessions And Vending	9,987	8,468	7,656	12,000	12,000	
Youth Basketball	12,002	8,142	9,413	6,500	6,500	
Fuel-City Vehicles	-	-	5,120	15,000	15,000	
Capital Outlay - Machinery/Equip	14,306	-	-	-	-	
Total Recreation Programs	**$ 323,669**	**$ 518,030**	**$ 623,772**	**$ 603,860**	**$ 638,250**	**5.7%**
Aquatics (7074)						
Pool Administration	$ 341,664	$ 352,106	$ 351,912	$ 351,920	$ 351,920	
Electricity	7,105	11,493	11,065	17,000	17,000	
Water/Sewer/Garbage	11,903	12,781	18,756	12,000	12,000	
R&M-Structures & Buildings	2,869	3,795	42,608	150,000	120,000	
Environmental Permits	2,675	2,675	2,400	3,000	3,000	
Aquatics Activities	4,022	-	441	5,000	7,500	
Operating Equipment	10,985	11,441	9,988	-	-	
Chemicals	23,706	37,048	26,605	32,000	34,000	
Information Technology	9,900	17,890	17,500	17,060	19,930	
Total Aquatics	**$ 414,828**	**$ 449,229**	**$ 481,275**	**$ 587,980**	**$ 565,350**	**-3.8%**
Total Parks and Recreation	**$ 4,385,120**	**$ 4,493,284**	**$ 4,610,275**	**$ 4,897,970**	**$ 5,382,180**	**9.9%**

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) 2018-2019 (44th year) federally funded

Infrastructure Improvement ($262,243)

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.

Community Development Block Grants (CDBG) 2019-2020 (45th year) federally funded

Purchase Assistance Program ($262,243 est.)

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.

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)
Sub-program-Residential Paint Program ($25,000)

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

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.

Neighborhood Improvement Program ($50,000)

This matching funds program is designed to foster communication between City and neighborhood communities to create a sense of place for the neighborhoods. In FY 2020, $50,000 will be allocated to enhance and preserve neighborhood quality through beautification, infrastructure improvements and entry features in common areas.

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 $810,000 in FY 2020.

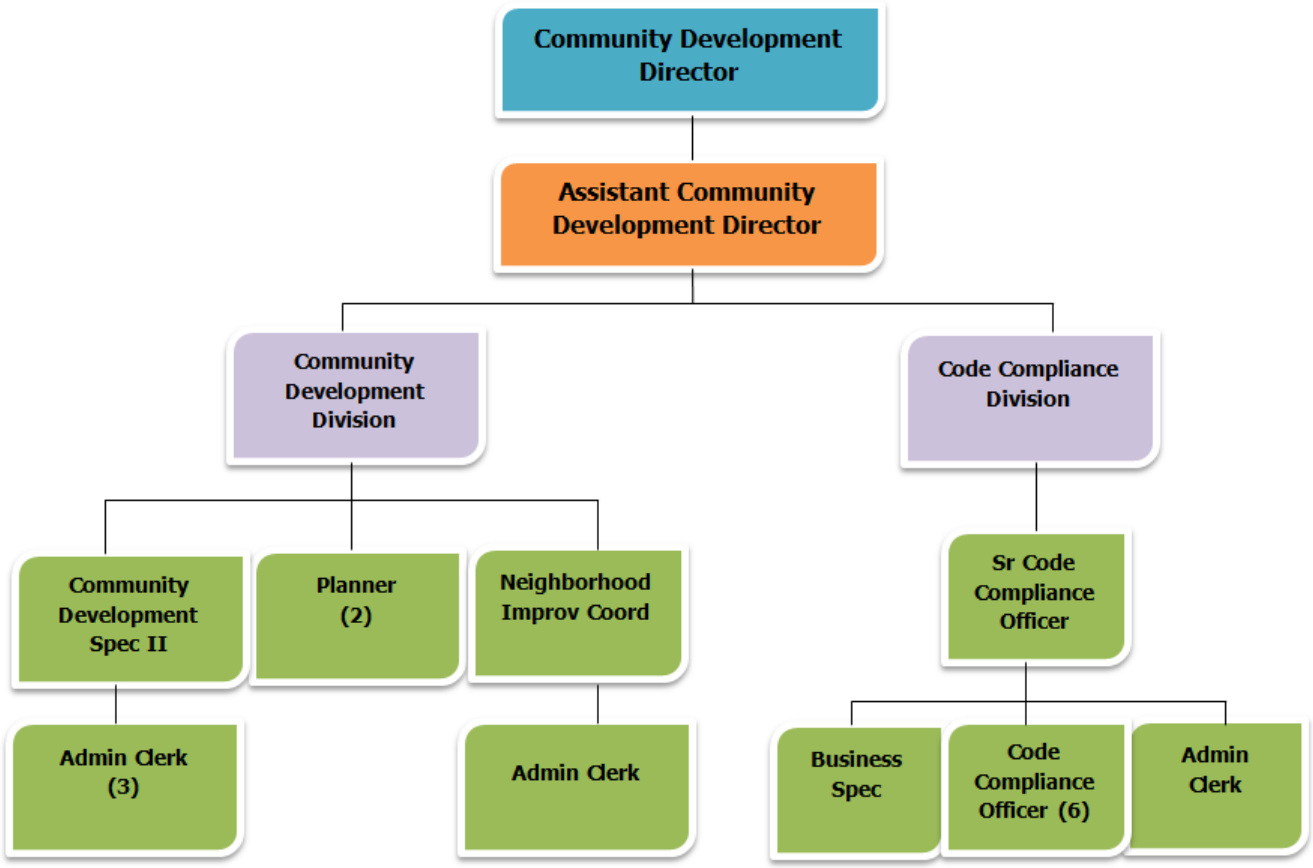
ACCOMLISHMENTS (FY 2019)

- Assisted an average of 90-100 walk-in customers daily on average (double the number in previous budget year) with building permits and miscellaneous services
- Issued 3,108 building permits in FY 2018
- Assisted 8 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.
- Completed inspections for 142 new single family rentals and licensed a total of 1,677 rentals.
- Issued 703 business licenses including renewals within first six months of fiscal year
- Provided customer service for building permits and lien searches and settlements.
- Facilitated numerous grand openings for new businesses.
- Held second Business-2-Business Mixer.
- Continued providing service through the electronic permitting process.
- Prepared application for funding through the Complete Streets Local Initiative Program (CSLIP)
- Identified projects for funding through the Broward County Surtax Program

UPCOMING INITIATIVES

- Expand the e-permitting process to include plans submittal and online payments
- Implement Year 44 and Year 45 CDBG programs.
- Implement RCMP when new funding becomes available from State.
- Continue to provide the Minor Home Repair Program and implement new Paint Program for residents open to all incomes.
- Continue to Market the Commercial Rehabilitation Program and work with property owners
- Update the Land Development and Comprehensive Plan.
- Process site plans for new development and redevelopment of existing sites.
- Implement the Economic Development Strategy
    - City-wide branding campaign that establishes identity for each strategic area
        - Way-finding and signage program
    - Form a Neighborhood Ambassador Program
- Continue the review of current City Codes to provide revisions and enhancements where needed.
- Incorporate Public Art into the Community beginning with the creation of steering committee and the completion of a Master Plan with start-up funding.
- Develop marketing kit for Federal Opportunity Zone Program
- Implement new Neighborhood Improvement Program
- Oversee completion of first phase of ADA Transition Plan
- Manage three Hazard Mitigation Grants received from State
- Implement billing and on-line application and payment process for local business tax receipt and single family rental programs
- Further efforts of education campaign for Code Compliance
- Work closely with Broward County Metropolitan Planning Organization (MPO) to secure funding through the CSLIP and Complete Streets Master Plan (CSMP)
- Prepare necessary documents to secure funding through the Broward County Surtax Program

Community Development Organizational Chart



Strategic Priorities and Performance Measures

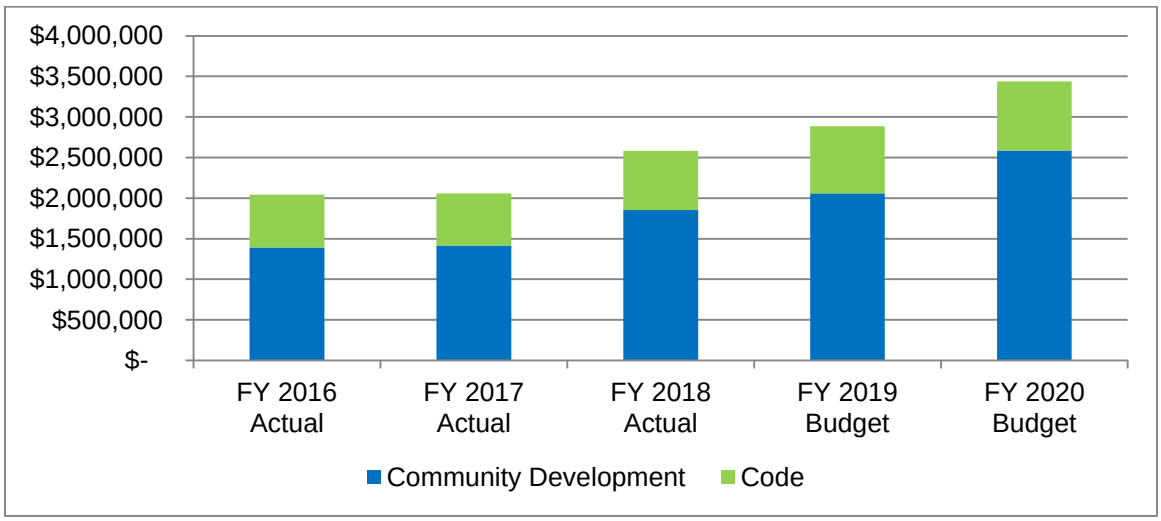
<u>Citywide Goal</u>: Contribute to Neighborhood Improvement, Community Image and Quality of Life

Department Objectives:

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

Performance Measures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 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.	0	10	8	5	8
Number of applicants successfully assisted through the Minor Home Repair Program Note: Funding is not guaranteed.	9	8	25	0	25
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.	95%	90%	75%	90%	90%
Number of active businesses in the City.	729	781	703	750	730

Community Development Department
5-Year Cost Comparison



Community Development Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Community Development (3005)						
Regular Salaries And Wages	$ 473,704	$ 487,456	$ 483,715	$ 552,890	$ 624,200	
Grant Coordinator Incentive	1,000	306	-	1,000	-	
Overtime	1,998	2,704	3,160	3,000	4,000	
FICA Taxes	35,246	36,960	36,454	42,480	48,060	
401 (A) Retirement	54,774	56,725	46,229	74,650	87,060	
457 Deferred Compensation	7,643	7,928	7,223	8,760	10,710	
Health/Dental Insurance	78,833	61,929	81,082	122,770	133,390	
Disability Insurance	3,139	3,564	3,388	5,780	6,800	
Life Insurance	1,701	1,572	1,592	1,970	2,250	
Misc Consulting Services	-	-	-	32,000	20,000	
General Planning	4,200	25	-	12,000	25,000	
Temporary Assistance	-	-	4,573	2,000	2,000	
Comprehensive Plan Amendments	-	-	-	50,000	50,000	
Recording Fees	909	24	284	1,500	1,500	
Architect And Engineering	10,881	9,776	25,628	25,000	35,000	
Re-development Planning Workshops	-		-	5,000	5,000	
BCC Inspections Services	514,800	576,758	847,518	720,000	900,000	
Travel And Per Diem	1,795	2,753	326	5,000	7,000	
Communication Services	720	732	720	1,000	1,020	
General Printing & Binding	3,390	1,627	719	4,000	5,000	
Other Current Charges-Misc	21,052	-	55	30,000	10,000	
Economic Develop Costs	-	2,604	130,760	140,000	300,000	
General Office Supplies	-	-	3,056	5,000	5,000	
Maps & Blueprints	-		-	500	500	
Fuel-City Vehicles	1,362	1,626	1,344	2,000	2,000	
Uniform Purchase	1,147	100	-	2,000	2,000	
Furniture And Equipment	593	395	395	1,000	1,000	
Books/Subscriptions/Publications	356	430	-	200	300	
Memberships/Professional Dues	2,691	1,788	2,724	3,000	3,500	
External Tuition Assistance	5,711	(10,764)	-	2,000	1,000	
Training And Seminars	1,958	2,584	1,659	2,500	2,500	
Workers' Compensation	1,011	1,160	910	560	480	
Vehicle Maintenance	7,949	8,040	6,400	3,000	2,600	
Information Technology	138,604	125,260	122,470	119,440	139,530	
Neighborhood Improvements	-	-	-	-	50,000	
Home Repairs	15,142	33,287	42,454	75,000	100,000	
Total Community Development	**$ 1,392,310**	**$ 1,417,349**	**$ 1,854,838**	**$ 2,057,000**	**$ 2,588,400**	**25.8%**

Community Development Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Code Enforcement (3020)						
Regular Salaries And Wages	$ 275,257	$ 326,509	$ 408,002	$ 426,640	$ 446,620	
Overtime	1,687	10,023	7,354	6,000	4,000	
FICA Taxes	20,053	24,634	30,404	32,840	34,560	
401 (A) Retirement	35,503	40,215	45,822	57,060	62,160	
457 Deferred Compensation	1,077	1,346	2,500	2,600	2,700	
Health/Dental Insurance	52,803	58,953	79,575	87,120	108,030	
Disability Insurance	1,919	3,188	3,542	4,480	4,860	
Life Insurance	1,136	1,207	1,477	1,630	1,710	
Recording Fees	10,329	8,763	8,184	12,000	10,000	
Special Master	18,631	19,665	21,779	25,000	25,000	
Travel And Per Diem	134	-	378	2,000	2,000	
Communication Services	5,040	4,783	5,275	7,000	5,000	
R&M-Lot Clearing/Maintenance	452	-	-	2,000	2,000	
R&M-Nuisance Abatement	80,782	31,350	6,680	25,000	5,000	
General Printing & Binding	1,568	784	320	2,500	2,500	
Other Current Charges-Misc	-	-	-	1,000	1,000	
General Office Supplies	-	-	1,867	4,000	5,000	
Fuel-City Vehicles	5,136	5,385	7,983	7,000	7,000	
Operating Equipment	-	-	-	4,000	1,000	
Uniform Purchase	2,666	2,753	2,915	4,000	4,000	
Misc Operating Supplies	-	-	-	1,000	1,000	
Memberships/Professional Dues	695	420	825	1,000	1,000	
Training And Seminars	490	918	918	2,500	3,000	
Workers' Compensation	4,196	5,030	4,730	3,730	2,830	
Vehicle Maintenance	23,848	24,130	19,200	20,800	18,300	
Information Technology	108,903	71,580	69,980	85,310	89,700	
Total Code Enforcement	**$ 652,304**	**$ 641,636**	**$ 729,710**	**$ 828,210**	**$ 849,970**	**2.6%**
Total Community Development	**$ 2,044,614**	**$ 2,058,985**	**$ 2,584,548**	**$ 2,885,210**	**$ 3,438,370**	**19.2%**

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:

- 4th year contractual consideration – $10,699,144
- 4th 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 2019)

- 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.

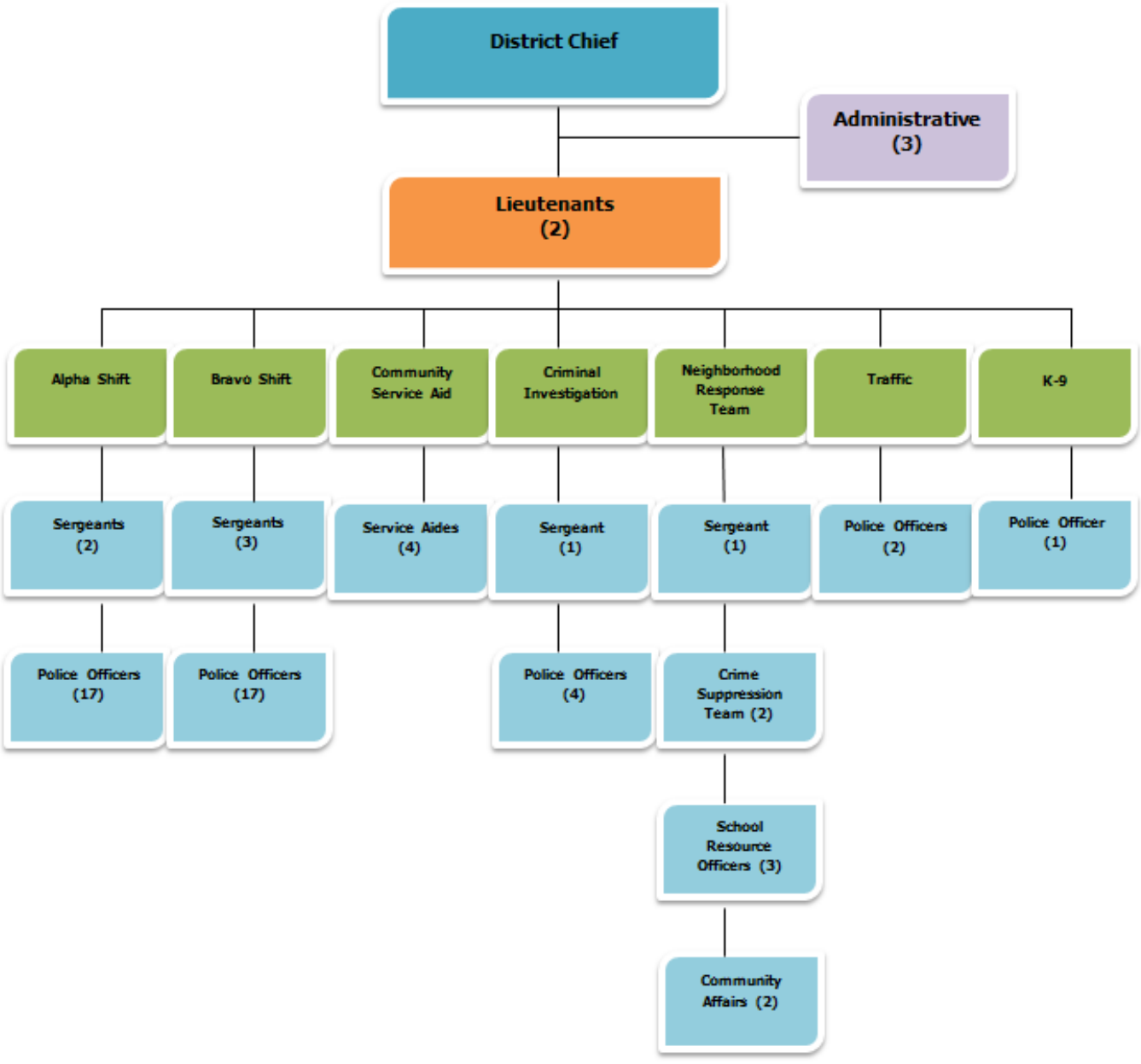
The North Lauderdale District will provide a safer environment for vehicular and pedestrian traffic. They will provide traffic enforcement at selected locations in the City based upon an analysis of traffic crashes. The North Lauderdale District will conduct traffic safety initiatives, educating motorists 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 Organizational Chart



Strategic Priorities and Performance Measures

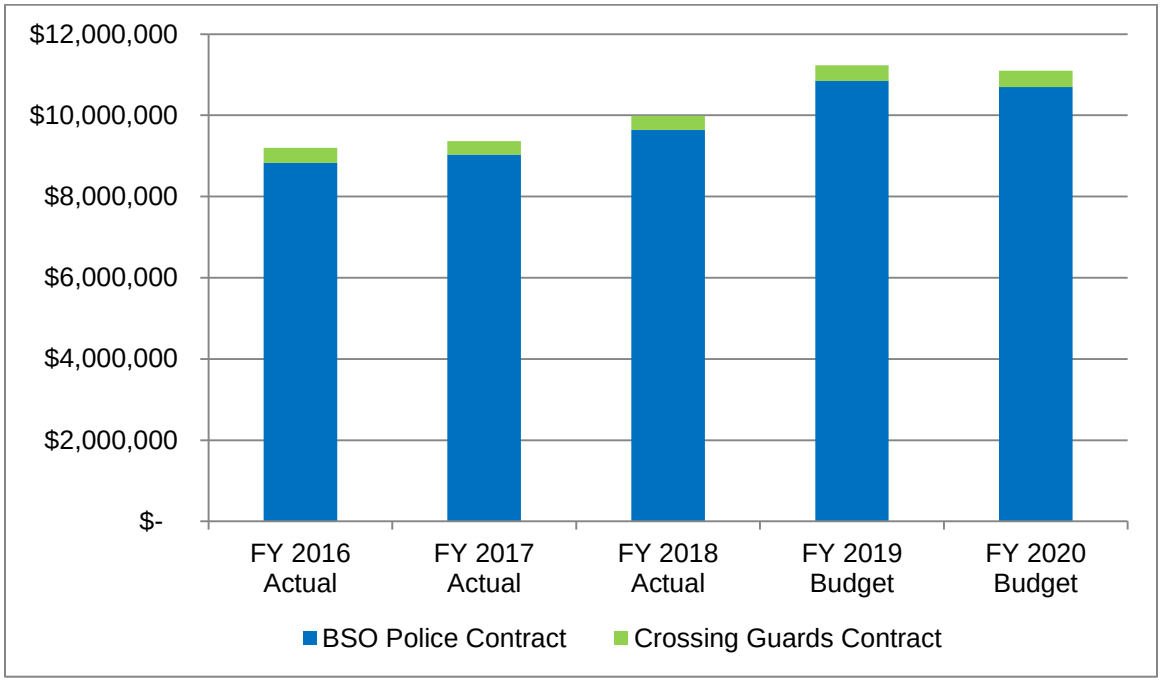
<u>Citywide Goal</u>: Enhance safety through the provision of Police Services

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 2016 Actual	CY 2017 Actual	CY 2018 Actual	CY 2019 Goal	CY 2020 Goal
Number of crimes reported	1,150	1,197	1,016	1,200	1,143
Percent Increase/(Decrease) in crimes reported over the prior year	-12.00%	4.00%	-15.00%	-3.83%	-5.00%
Calls for service	25,483	28,723	29,495	26,000	26,842
Percent Increase/(Decrease) in calls for service over the prior year	-6.00%	13.00%	3%	-1%	3%

Police Department
5-Year Cost Comparison



Police Department – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Police Contractual (2101)						
BSO Contract	$ 8,827,771	$ 9,034,230	$ 9,637,325	$ 10,846,720	$ 10,699,150	
Crossing Guard Contract	374,077	327,312	350,683	384,300	403,500	
Total Police Contractual	**$ 9,201,848**	**$ 9,361,542**	**$ 9,988,008**	**$ 11,231,020**	**$ 11,102,650**	**-1.1%**

NON-DEPARTMENTAL

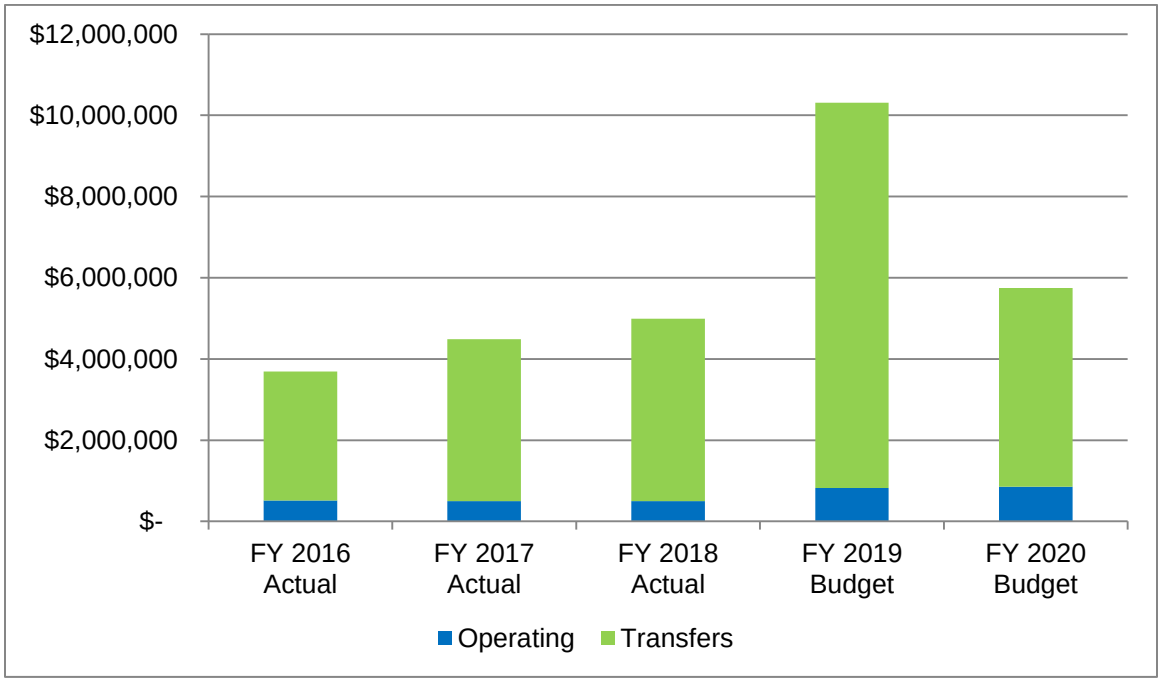
MISSION

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 $2,062,000 for the net cash required for FY 2020 capital projects.
- The transfer to the Fire/Rescue Fund for $2,081,210 for the EMS subsidy.
- The transfer to the Fire/Rescue Fund for $285,040 for the fire rescue assessment associated with the exempt properties.
- The transfer to the Debt Service Fund for $357,580.

Non-Departmental
5-Year Cost Comparison



Non-Departmental – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Non-Departmental						
Contingency-Non Dept	$ -	$ -	$ -	$ 325,000	$ 339,000	
Bank Service Fees	30,193	34,317	56,303	30,000	40,000	
Business Licenses Comm Fees	2,044	2,876	3,035	4,500	4,500	
Comm Svc Tax Admin Fees	5,955	6,007	5,860	6,700	6,700	
Communication Services	11,786	11,542	10,596	12,500	12,500	
Postage/Freight	28,397	24,969	28,680	35,000	35,000	
Electricity	52,553	53,828	48,272	62,000	60,000	
Water/Sewer/Garbage	30,860	29,133	30,058	35,000	35,000	
Copy Machine Leases	31,643	20,005	20,808	35,000	30,000	
Postage Machine Leases	2,184	2,218	2,520	2,400	2,500	
Other Current Charges-Misc	16,518	(5,667)	3,802	7,500	7,500	
Credit/Debit Card Fees	9,729	14,852	10,362	15,000	15,000	
General Office Supplies	19,363	15,473	2,715	-	-	
Insurance-Property & Gen. Liability	271,422	286,600	275,400	251,100	263,200	
Transfer to WCD-Exempt Properties	62,739	62,800	62,200	112,510	110,210	
Transfer to Capital Project Fund	804,000	1,710,000	1,990,000	6,491,930	2,062,000	
Transfer to Fire/Rescue Fund	939,724	1,254,920	1,451,840	1,922,400	2,081,210	
Transfer to Fire/Rescue Exempt Properties	659,233	289,400	291,800	268,510	285,040	
Transfer to Debt Service Fund	715,143	676,200	700,200	695,200	357,580	
Total Non-Departmental	**$ 3,693,488**	**$ 4,489,473**	**$ 4,994,451**	**$ 10,312,250**	**$ 5,746,940**	**-44.3%**

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.

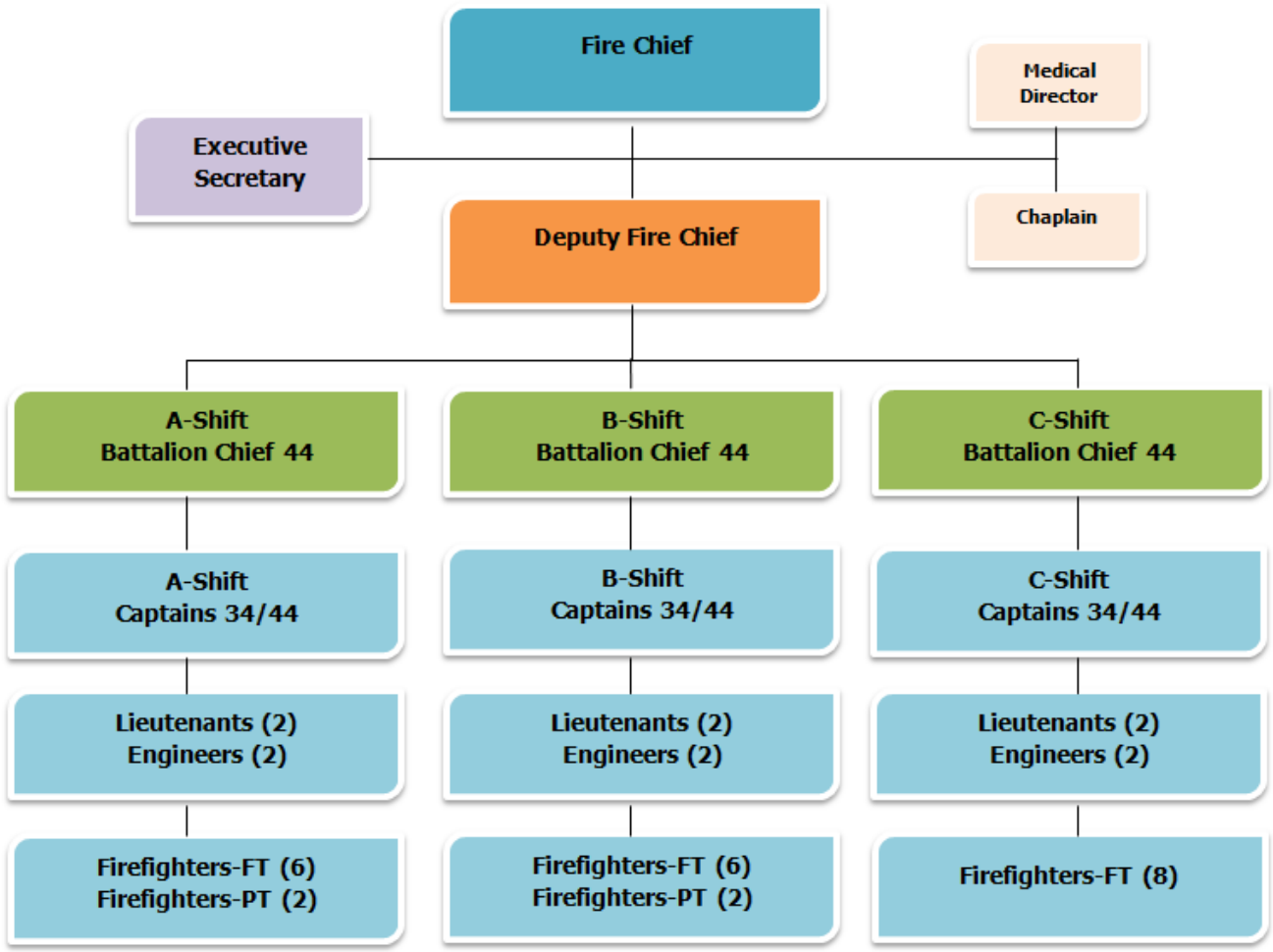
ACCOMPLISHMENTS (FY 2019)

- ✓ Continued fire station upgrades at station 44
- ✓ Continue to take part in 911 communication upgrades (3year project, closest unit response)
- ✓ Continued Auto Aid Agreements w/Tamarac, Margate and BSO
- ✓ Continued opportunities with multi-agency training
- ✓ Re-established ISO of 2
- ✓ In-service new Rescue 34 (Re-Chassis)

UPCOMING INITIATIVES

- Finish station 44 remodel of inside
- Begin grant work for station hurricane doors and hardening
- Continue 911 communication upgrades (3year project, closest unit response)
- Continue to provide quality Fire and EMS training by utilizing professional instructors
- Remount and Refurbish Rescue 44 in progress
- Begin training center at Pompano Park (2 year project)

Fire/Rescue Organizational Chart



Strategic Priorities and Performance Measures

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

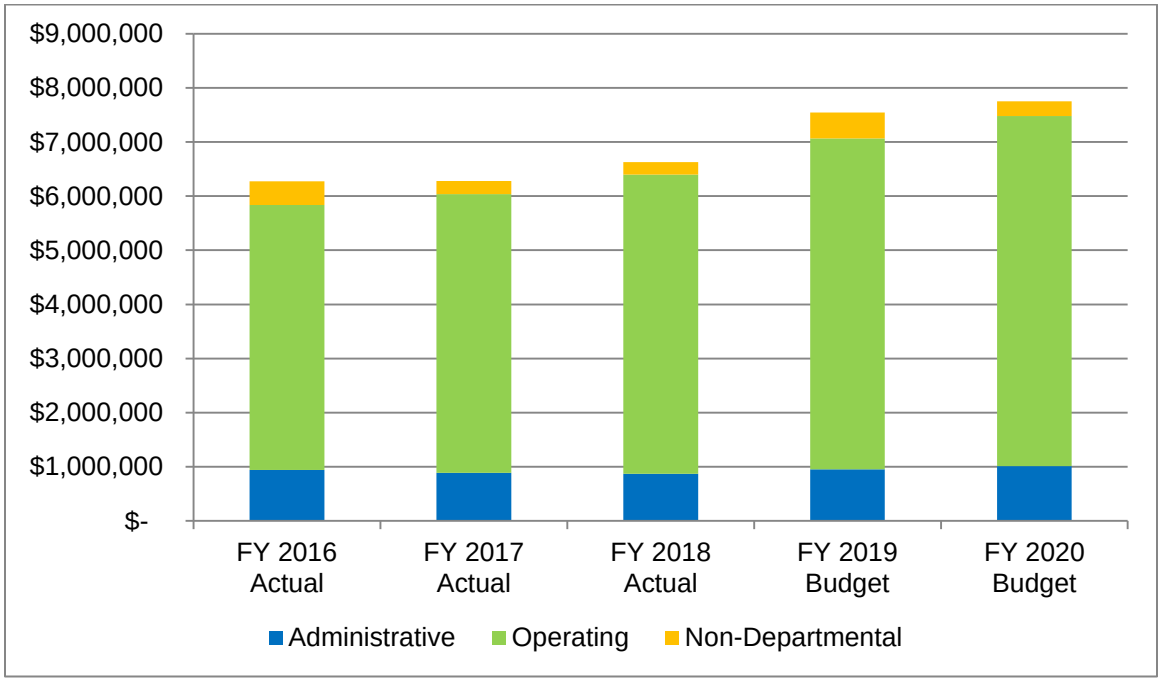
Department Objectives:

- 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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Percent of trauma alert patients transported to an appropriate hospital within 10 minutes of rescue unit's arrival.	95%	95%	97%	90%	95%
Percent of emergency calls responded to within 6 minutes or less.	90%	92%	92%	90%	90%
Percent of fire inspections completed annually.	100%	90%**	98%	100%	100%

** Completed 100% - 1st Quarter of 2018

Fire/Rescue Fund
5-Year Cost Comparison



Fire/Rescue Special Revenue Fund – Schedule of Revenue and Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Fire/Rescue Fund (115)						
Revenue:						
Special Assessments	$ 4,127,943	$ 3,994,679	$ 4,391,557	$ 4,361,250	$ 4,603,200	
Shared Revenue - Firefighter Supplemental Comp	17,222	16,954	16,874	17,000	17,000	
Interest Earnings	3,736	3,125	10,085	2,000	5,420	
Miscellaneous Revenue-Other	3,365	12,267	77,569	1,000	-	
Transfer In-General Fund for EMS Subsidy	939,724	1,254,920	1,451,840	1,922,400	2,081,210	
Transfer In-General Fund for Exempt Properties	659,233	289,400	291,800	268,510	285,040	
Use of Fund Balance or Net Position	-	-	-	324,440	100,000	
Fees-Other Permits	10,140	14,230	16,789	14,200	15,510	
Charges for Services-F/R Inspection Fees	14,125	22,385	27,007	20,500	20,500	
Charges for Services-EMS	659,011	514,390	706,253	612,000	623,000	
Total revenue	**$ 6,434,499**	**$ 6,122,350**	**$ 6,989,774**	**$ 7,543,300**	**$ 7,750,880**	**2.8%**
Expenditures:						
Administrative Division	$ 939,780	$ 889,499	$ 871,234	$ 951,610	$ 1,010,290	
Operating Division (Station 34 & 44)	4,895,625	5,147,685	5,526,787	6,113,360	6,468,820	
Non-Departmental	436,541	240,164	230,810	478,330	271,770	
Total expenditures	**$ 6,271,946**	**$ 6,277,348**	**$ 6,628,831**	**$ 7,543,300**	**$ 7,750,880**	**2.8%**
Change in fund balance	**$ 162,553**	**$ (154,998)**	**$ 360,943**	**$ (324,440)**	**$ (100,000)**	
Fund balance						
Beginning balance	$ 1,010,463	$ 1,173,016	$ 1,018,018	$ 1,378,961	$ 1,054,521	
Ending balance	**$ 1,173,016**	**$ 1,018,018**	**$ 1,378,961**	**$ 1,054,521**	**$ 954,521**	

Fire/Rescue Assessment by Property Use Catetory	FY 2020
Residential/Mixed	$ 3,854,264
Combined use	258,370
Commercial	657,157
Industrial/Warehouse	49,325
Institutional	26,362
Sub-total	$ 4,845,478
Budget @ 95%	95%
Assessments Revenue (net)	**$ 4,603,204**
Transfer from General Fund – Exempt Properties (net)	**$ 285,039**

Fire/Rescue Special Revenue Fund – Schedule of Detail Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Administrative Division (2001)						
Regular Salaries And Wages	$ 161,293	$ 166,074	$ 171,033	$ 178,800	$ 182,050	
FICA Taxes	11,878	12,047	12,580	13,410	14,390	
401 (A) Retirement	5,409	5,570	5,738	5,840	6,590	
Florida Retirement System (FRS)	27,059	28,577	30,524	33,430	35,700	
457 Deferred Compensation	500	500	1,106	1,350	1,450	
Health/Dental Insurance	16,923	16,815	17,753	19,630	22,950	
Disability Insurance	1,308	1,320	1,332	1,930	2,460	
Life Insurance	511	511	511	610	740	
Legal Srvs-Other Funds	19,125	1,548	10,034	15,000	15,000	
Medical Director-EMS	25,000	22,917	25,000	25,000	25,000	
Internal Admin Costs	527,611	493,100	460,300	486,700	545,000	
External Admin Costs	5,486	5,487	5,486	6,000	6,000	
EMS Billing/Collections	59,773	45,786	49,475	70,000	60,000	
Travel And Per Diem	-	962	313	2,000	2,000	
Communication Services	46,113	55,845	43,542	50,000	50,000	
Copy Machine Leases	-	-	-	2,400	2,400	
General Printing & Binding	842	757	2,036	2,000	2,000	
Other Current Charges-Misc	1,093	1,232	569	2,000	2,000	
Medical Exams	21,240	19,660	24,295	25,000	25,000	
General Office Supplies	3,308	3,821	3,738	6,000	6,000	
Training And Seminars	-	1,490	779	1,000	1,000	
Workers' Compensation	5,308	5,480	5,090	3,510	2,560	
Total Admin Div.	**$ 939,780**	**$ 889,499**	**$ 871,234**	**$ 951,610**	**$ 1,010,290**	**6.2%**

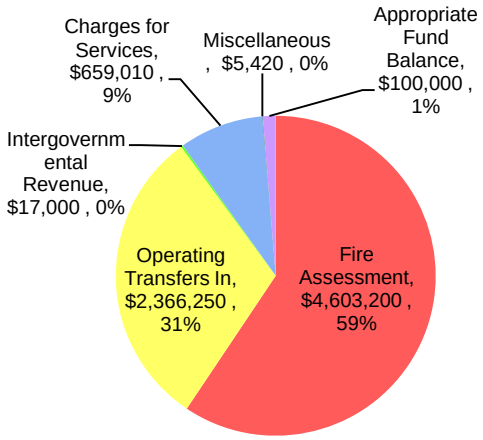
Fire/Rescue Special Revenue Fund – Schedule of Detail Expenditures - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Operating Division (2025)						
Regular Salaries And Wages	$ 2,597,343	$ 2,648,366	$ 2,729,703	$ 2,800,220	$ 3,005,720	
Sick and Vacation Payouts	-	16,800	-	-	-	
Reserve Firefighters	79,791	74,497	52,290	90,000	90,000	
Overtime	79,853	159,685	188,774	225,000	235,000	
Holiday Pay-Fire/Rescue	107,860	114,427	114,797	126,840	139,520	
State Incentive Pay	17,277	17,060	16,940	30,960	38,680	
F/R Incentive Pay	23,101	24,240	20,461	56,500	52,500	
FICA Taxes	214,718	224,475	229,568	252,550	277,760	
Florida Retirement System (FRS)	625,021	668,946	710,648	786,760	823,660	
457 Deferred Compensation	750	750	750	750	750	
Health/Dental Insurance	444,515	462,260	520,428	550,660	687,400	
Other Health Insurance	-	-	-	-	4,500	
Disability Insurance	23,290	24,386	23,635	29,880	33,140	
Life Insurance	9,013	8,884	8,976	9,400	10,010	
Other Benefits	-	-	-	100,000	100,000	
F/R Consulting Services	20,000	-	-	-	-	
Life Pack Inspections	8,538	8,538	9,998	7,000	-	
Medical Waste Disposal	10,994	10,651	10,201	10,000	10,000	
Equipment Inspections	5,162	12,647	13,528	28,000	-	
Travel And Per Diem	107	(120)	444	3,500	3,500	
Electricity	46,019	43,972	43,476	50,000	50,000	
Water/Sewer/Garbage	16,726	16,671	20,935	20,000	20,000	
R&M-Structures & Buildings	-	-	-	-	66,000	
R&M-Equipment	20,995	24,545	9,233	37,500	95,100	
R&M-Telestaff Maintenance	3,694	3,856	2,707	4,000	4,000	
R&M-Grounds	104,944	117,414	127,832	160,000	160,000	
R&M-O/S Vehicle Repairs	55,800	84,771	91,429	75,000	75,000	
Fire Prevention	1,828	1,787	2,262	2,000	2,000	
Other Current Charges-Misc	(3,831)	5,210	1,351	1,000	1,000	
Credit/Debit Card Fees	135	440	585	1,000	1,000	
Environmental Permit	-	-	500	-	-	
Pre-Employment Screening	188	228	-	1,000	1,000	
Fuel-City Vehicles	37,524	39,879	48,936	60,000	50,000	
Chemicals	10,864	14,532	20,049	12,000	12,000	
Cleaning Chemicals & Supplies	5,355	5,042	5,145	5,000	5,000	
Uniform Purchase	16,338	15,465	17,159	15,000	15,000	
Safety Equipment	47,865	43,983	49,664	55,000	55,000	
Medical Supplies	74,484	59,890	66,602	65,000	65,000	
Misc Operating Supplies	8,053	8,842	10,532	10,000	10,000	
Books/Subscriptions/Publications	1,071	1,025	1,247	2,000	2,000	
Memberships/Professional Dues	2,933	3,753	2,842	3,500	3,500	
External Tuition Assistance	5,976	3,830	1,514	10,000	10,500	
Training And Seminars	26,146	9,339	24,063	30,000	30,000	
Workers' Compensation	144,244	127,550	120,020	83,410	58,580	
Cap Outlay-Machinery/Equip	941	38,210	207,563	50,000	165,000	
Cap Outlay-Buildings	-	-	-	252,930	-	
Hurricane Irma	-	959	-	-	-	
Total Station 34 and 44	**$ 4,895,625**	**$ 5,147,685**	**$ 5,526,787**	**$ 6,113,360**	**$ 6,468,820**	**5.8%**

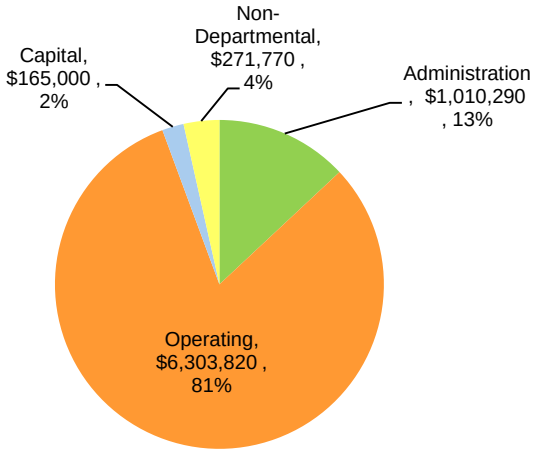
Fire/Rescue Special Revenue Fund – Schedule of Detail Expenditures - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Non-Departmental (9999)						
Contingency	$ -	$ -	$ -	$ 10,000	$ 10,000	
Vehicle Replacement	200,221	9,664	-	250,000	-	
Insurance	77,917	78,400	64,600	47,700	42,500	
Information Technology	158,403	152,100	166,210	170,630	219,270	
Total Non-Departmental	**$ 436,541**	**$ 240,164**	**$ 230,810**	**$ 478,330**	**$ 271,770**	**-43.2%**
Total Operating Division	**$ 5,332,166**	**$ 5,387,849**	**$ 5,757,597**	**$ 6,591,690**	**$ 6,740,590**	**2.3%**
Total Fire	**$ 6,271,946**	**$ 6,277,348**	**$ 6,628,831**	**$ 7,543,300**	**$ 7,750,880**	**2.8%**

Fire Rescue Fund
Revenue by Source - FY 2020



Fire Rescue Fund
Expenditures by Division - FY 2020



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

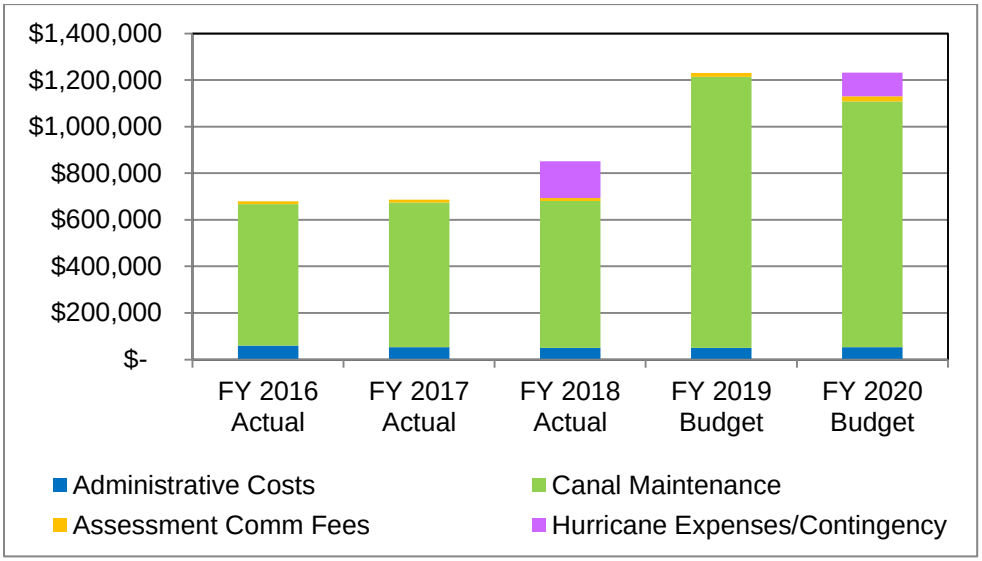
The allocation of this fund's resources is for the express purpose of the construction and maintenance of roads and canals that provide and control surface water flow within the District's boundaries.

Strategic Priorities and Performance Measures

Citywide Goal: Contribute to Neighborhood Improvement,
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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Percent of acres and canal banks treated monthly.	98%	99%	100%	100%	100%
Percent of cubic yards of debris removed from canals weekly.	98%	98%	99%	98%	98%

North Lauderdale Water Control District Fund
5-Year Cost Comparison



North Lauderdale Water Control District Special Revenue Fund - Schedule of Revenue and Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
North Lauderdale Water Control District Special Revenue Fund (131)						
Maintenance Assessment (per unit):	**$ 55.15**	**$ 55.15**	**$ 55.15**	**$ 100.00**	**$ 100.00**	
Revenue:						
Special Assessments	$ 616,721	$ 616,636	$ 619,286	$ 1,112,730	$ 1,116,480	
Special Assessments-WCD Brookside	3,243	3,177	3,243	5,800	5,760	
Interest Earnings	655	830	1,308	-	-	
Miscellaneous Revenue-Other	40	19	-	-	-	
Transfer In-General Fund for Exempt Properties	62,739	62,800	62,200	112,510	110,210	
Total revenue	**$ 683,397**	**$ 683,462**	**$ 686,037**	**$ 1,231,040**	**$ 1,232,450**	**0.1%**
Expenditures:						
Canal Maintenance						
Administrative Costs	$ 59,784	$ 52,800	$ 50,800	$ 50,200	$ 52,600	
Canal Maintenance	607,543	621,440	630,620	1,163,900	1,055,760	
Assessment Comm Fees	12,334	12,333	12,386	16,940	21,500	
Contingency	-	-	-	-	102,590	
Hurricane Grant Match	-	-	157,249	-	-	
Total expenditures	**$ 679,661**	**$ 686,573**	**$ 851,055**	**$ 1,231,040**	**$ 1,232,450**	**0.1%**
Change in Fund Balance	**$ 3,736**	**$ (3,111)**	**$ (165,018)**	**$ -**	**$ -**	
Fund balance:						
Beginning balance	$ 1,140,694	$ 1,144,430	$ 1,141,319	$ 976,301	$ 976,301	
Ending balance	**$ 1,144,430**	**$ 1,141,319**	**$ 976,301**	**$ 976,301**	**$ 976,301**	

North Lauderdale Water Control District Assessment	
Assessable number of units	11,630
Assessment rate	$100.00
Gross assessments	$ 1,163,000
Less: 4% discount	4%
Assessments Revenue (net)	**$ 1,116,480**
Exempt properties assessable number of units	**1,148**
Assessment rate	**$100.00**
Gross exempt properties	**$ 114,800**
Less: 4% discount	**4%**
Transfer from General Fund –Exempt Properties (net)	**$ 110,208**

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. The City has no legal debt limit.

ACCOMPLISHMENTS (FY2019)

✓ 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 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Debt Service Fund (210)						
Revenue:						
Ad Valorem Taxes Delinquent	$ 21	$ 264	$ 69	$ -	$ -	
Interest Earnings	17	35	450	-	-	
Transfer In-General Fund for Debt Service	715,143	676,200	700,200	695,200	357,580	
Use of Fund Balance or Net Position	-	-	-	20,000	5,000	
Total revenue	**$ 715,181**	**$ 676,499**	**$ 700,719**	**$ 715,200**	**$ 362,580**	**-49.3%**
Expenditures:						
Principal-2003A Cir Bonds	$ 585,834	$ 613,993	$ 643,503	$ 674,450	$ 349,280	
Interest-2003A Cir Bonds	129,309	101,151	71,641	40,750	8,300	
Bond Costs	-	-	4,125	-	5,000	
Total expenditures	**$ 715,143**	**$ 715,144**	**$ 719,269**	**$ 715,200**	**$ 362,580**	**-49.3%**
Change in Fund Balance	**$ 38**	**$ (38,645)**	**$ (18,550)**	**$ (20,000)**	**$ (5,000)**	
Fund balance						
Beginning balance	$ 89,477	$ 89,515	$ 50,870	$ 32,320	$ 12,320	
Ending balance	**$ 89,515**	**$ 50,870**	**$ 32,320**	**$ 12,320**	**$ 7,320**	

Debt Service Fund – Schedule of Remaining Debt
City of North Lauderdale
Budget for Fiscal Year 2020

2003 Capital Improvement Revenue Refunding Bond, Series 2003A - $8,076,000			
Fiscal Year at Maturity	**Principal**	**Interest**	**Total**
FY 2020	349,276	8,295	357,572
Total	$ 349,276	$ 8,295	$ 357,572

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 & Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Capital Projects Fund (311)						
Revenue:						
Transfer In-General Fund for Capital Projects	$ 804,000	$ 1,710,000	$ 1,990,000	$ 6,491,930	$ 2,062,000	
Interest Earnings	25,096	15,733	27,643	-	-	
Miscellaneous Revenue	75,000	-	-	-	-	
Use of Fund Balance	-	-	-	-	570,000	
Total revenue	**$ 904,096**	**$ 1,725,733**	**$ 2,017,643**	**$ 6,491,930**	**$ 2,632,000**	**-59.5%**
Expenditures:						
Parks & Recreation	$ 644,208	$ 556,327	$ 851,423	$ 345,000	$ 335,000	
Community Development	23,864	-	17,987	-	-	
Public Works	206,839	87,703	106,468	6,146,930	2,297,000	
Total expenditures	**$ 874,911**	**$ 644,030**	**$ 975,878**	**$ 6,491,930**	**$ 2,632,000**	**-59.5%**
Change in Fund Balance	**$ 29,185**	**$ 1,081,703**	**$ 1,041,765**	**$ -**	**$ (570,000)**	
Assigned Fund Balance						
Beginning balance	$ 2,366,277	$ 2,395,462	$ 3,477,165	$ 4,518,930	$ 4,518,930	
Ending balance	**$ 2,395,462**	**$ 3,477,165**	**$ 4,518,930**	**$ 4,518,930**	**$ 3,948,930**	

Details of the Capital Projects are found on pages 165-168.

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 2019)

- ✓ 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
- Emergency Generator for the Water Treatment Plant
- 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

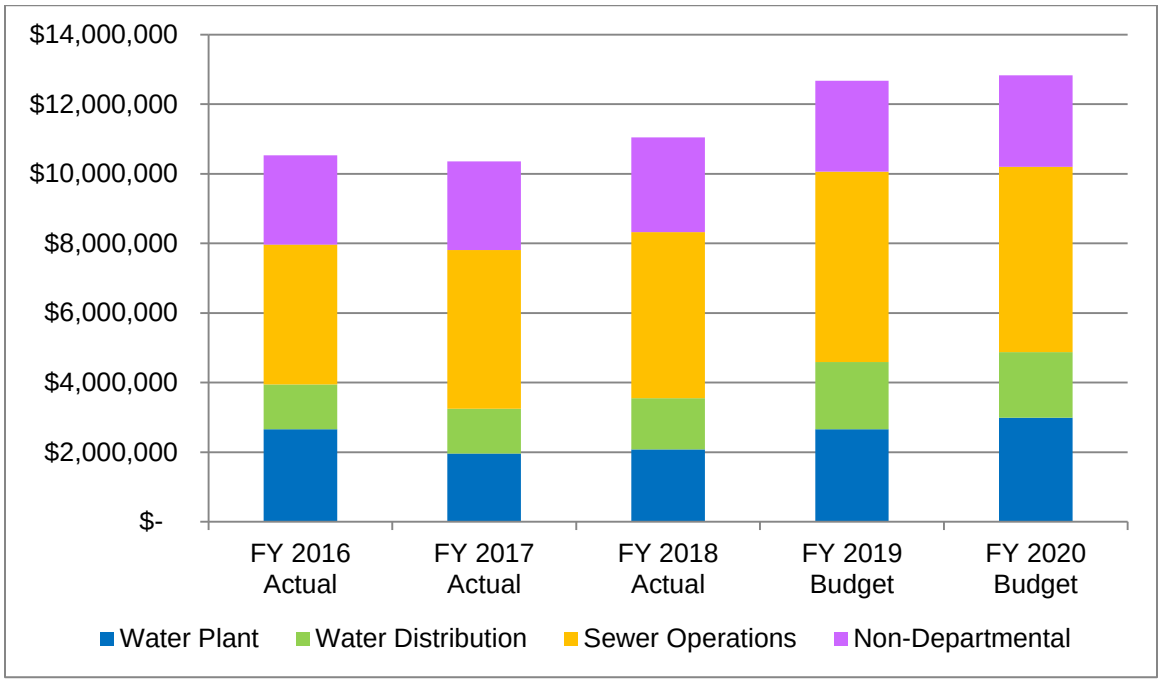
- Test the 700 hydrants in the City to ensure proper pressure for the fire ISO rating each year.
- Read water meters within a error factor of 1,000 gallons.

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 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.	98%	100%	99%	100%	100%

Utilities Fund
5-Year Cost Comparison



Utilities Fund – Schedule of Revenue & Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Utilities Fund (401)						
Revenue:						
Water Sales	$ 5,157,650	$ 5,428,568	$ 5,630,925	$ 5,395,000	$ 5,395,000	
Sale of Meters	1,810	6,655	8,405	2,000	5,000	
Backflow Certification Fees	-	5,789	6,822	-	-	
Utilities Late Fees	392,377	381,088	355,860	275,000	304,210	
Utilities Turn Off Fees	254,750	210,070	244,430	125,000	165,000	
Utilities Dishonored Payment Fees	3,254	4,858	5,997	2,300	3,000	
Utilities Hook Up Fees	18,785	18,435	20,950	18,000	18,000	
Utilities Miscellaneous	19,820	18,549	5,630	10,000	10,000	
Water Availability Fee	39,561	15,423	6,414	-	-	
Sewer Sales	6,537,494	6,890,463	7,134,716	6,775,000	6,775,000	
Investment Earnings	135,406	111,848	212,080	74,500	150,000	
Other	48,998	116,827	142,774	-	-	
Total revenue	**$ 12,609,905**	**$ 13,208,573**	**$ 13,775,003**	**$ 12,676,800**	**$ 12,825,210**	**1.2%**
Expenditures:						
Water Plant	$ 2,663,442	$ 1,961,950	$ 2,085,793	$ 2,658,090	$ 2,990,220	
Water Distribution	1,281,864	1,282,542	1,468,981	1,931,070	1,888,720	
Sewer Operations	4,021,568	4,561,333	4,771,019	5,473,640	5,321,460	
Non-Departmental	2,562,979	2,550,127	2,724,388	2,614,000	2,624,810	
Total expenses	**$ 10,529,853**	**$ 10,355,952**	**$ 11,050,181**	**$ 12,676,800**	**$ 12,825,210**	**1.2%**
Change in Net Position	**$ 2,080,052**	**$ 2,852,621**	**$ 2,724,822**	**$ -**	**$ -**	
Net position, beginning	$ 35,745,815	$ 37,825,867	$ 40,678,488	$ 43,403,310	$ 43,403,310	
Net position, ending	**$ 37,825,867**	**$ 40,678,488**	**$ 43,403,310**	**$ 43,403,310**	**$ 43,403,310**	
Net Position						
Net investment in capital assets	$ 12,069,519	$ 11,493,138	$ 10,935,301	$ 10,935,301	$ 10,935,301	
Unrestricted	25,756,348	29,185,350	32,468,009	32,468,009	32,468,009	
Total net position	**$ 37,825,867**	**$ 40,678,488**	**$ 43,403,310**	**$ 43,403,310**	**$ 43,403,310**	

Utilities Fund – Schedule of Detail Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Water Plant (3933)						
Regular Salaries and Wages	$ 75,557	$ -	$ 87,425	$ 141,300	$ 114,320	
FICA Taxes	5,815	-	6,476	10,970	9,170	
401 (A) Retirement	10,553	-	9,981	19,230	15,970	
457 Deferred Compensation	462	-	346	1,100	950	
Health/Dental Insurance	3,352	-	18,614	38,020	31,910	
Disability Insurance	514	-	309	1,560	1,310	
Life Insurance	99	-	229	540	640	
Architect and Engineering	-	-	7,100	20,000	20,000	
US Water Works-Water Plant	817,922	840,725	861,767	900,000	925,000	
Sludge Removal	30,727	60,754	47,058	100,000	20,000	
Electricity	184,482	200,793	197,136	200,000	200,000	
R&M-Grounds	153,409	8,700	4,745	15,000	15,000	
R&M-Plant Operations	141,538	140,370	104,524	250,000	150,000	
Other Current Charges - Misc	-	-	34	-	-	
Environmental Permits	-	-	1,045	-	1,500	
General Office Supplies	254	63	-	-	-	
Fuel-City Vehicles	-	-	-	500	3,000	
Chemicals	185,173	221,144	225,246	250,000	250,000	
Memberships/Professional Dues	(3,473)	1,077	1,073	500	500	
Training and Seminars	195	-	-	500	500	
Workers' Compensation	2,780	3,080	-	3,210	3,020	
Vehicle Maintenance	7,949	8,040	9,600	3,000	2,600	
Information Technology	19,801	17,890	43,740	42,660	49,830	
Depreciation	459,921	457,575	454,066	460,000	475,000	
Water Tank Renovations	514,174		-	-	-	
Cap Outlay-Machinery/Equip	52,239		-	200,000	700,000	
Hurricane Irma	-	1,739	5,279	-	-	
Total Water Plant	**$ 2,663,442**	**$ 1,961,950**	**$ 2,085,793**	**$ 2,658,090**	**$ 2,990,220**	**12.5%**

Utilities Fund – Schedule of Detail Expenses - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Water Distribution (3936)						
Regular Salaries and Wages	$ 257,773	$ 288,052	$ 320,698	$ 365,890	$ 349,550	
Sick and Vacation Payout	14,226	(54,805)	-	-	-	
Overtime	10,712	20,072	18,353	8,000	15,000	
FICA Taxes	19,424	22,713	24,790	28,150	27,620	
401 (A) Retirement	29,250	32,524	34,931	48,990	48,950	
457 Deferred Compensation	1,592	1,078	1,770	3,120	2,170	
Health/Dental Insurance	54,151	36,204	49,698	71,870	63,340	
Disability Insurance	2,632	2,084	3,251	3,850	3,910	
Life Insurance	987	1,029	1,193	1,460	1,460	
Legal Services-Other Funds	2,800	520	-	1,000	1,000	
Architect and Engineering	25,851	7,610	6,410	30,000	30,000	
US Water Works-Utility Billing	644,879	663,788	681,929	800,000	750,000	
Travel and Per Diem	-	-	-	500	500	
Communication Services	2,411	2,858	4,071	3,000	3,000	
Electricity	261	157	157	500	500	
R&M-Meters/Boxes	24,192	39,420	61,713	250,000	250,000	
R&M-Heavy Equipment	1,590	5,182	1,389	5,000	5,000	
R&M-Grounds	1,121	1,082	305	500	500	
R&M-Wet Well/Sewer Mat	-	4,558	1,911	5,000	5,000	
R&M-Hydrants /Water Distribution	43,781	60,982	116,295	100,000	100,000	
General Printing & Binding	205	530	40	500	500	
Other Current Charges - Misc.	3	1,088	1,341	1,500	1,500	
Utility Location Services	1,733	5,005	2,270	50,000	50,000	
General Office Supplies	630	-	765	1,500	1,500	
Fuel-City Vehicles	17,228	16,998	17,620	20,000	20,000	
Operating Equipment	1,277	1,549	1,858	5,000	5,000	
Uniform Purchase	1,238	3,366	3,008	8,000	4,000	
Safety Equipment	1,480	1,477	1,609	3,000	3,000	
Memberships/Professional Dues	-	-	-	-	-	
Training and Seminars	2,835	827	2,812	2,000	2,000	
Workers' Compensation	14,598	14,980	12,680	9,590	8,350	
Vehicle Maintenance	7,949	8,040	9,600	14,900	15,700	
Information Technology	79,202	71,580	69,980	68,250	99,670	
Depreciation	15,853	15,854	15,854	20,000	20,000	
Hurricane Irma	-	6,140	680	-	-	
Total Water Distribution	**$ 1,281,864**	**$ 1,282,542**	**$ 1,468,981**	**$ 1,931,070**	**$ 1,888,720**	**-2.2%**

Utilities Fund – Schedule of Detail Expenses - continued
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Sewer Operations (3939)						
Regular Salaries and Wages	$ 175,023	$ 166,475	$ 205,379	$ 230,590	$ 193,440	
Overtime	3,319	9,038	7,306	4,500	4,500	
FICA Taxes	12,343	12,193	14,721	17,790	15,220	
401 (A) Retirement	23,717	19,774	21,673	30,950	27,170	
Health/Dental Insurance	55,045	52,616	72,560	83,200	70,870	
Disability Insurance	1,509	1,679	2,023	2,460	2,160	
Life Insurance	653	554	838	950	1,000	
Miscellaneous Consulting Services	9,750	35,000	-	-	-	
Legal Services-Other Funds	-	602	-	-	-	
Architect and Engineering	-	5,060	1,832	50,000	50,000	
Travel and Per Diem	-	-	-	-	500	
Electricity	67,878	77,401	84,655	90,000	90,000	
Bwd Cty Large User Charges	2,580,592	2,550,783	2,716,838	2,800,000	2,900,000	
R&M-Heavy Equipment	-	-	1,630	2,500	2,500	
R&M-Grounds	-	525	262	2,000	2,000	
R&M-Lift Stations	286,608	252,468	278,201	400,000	400,000	
R&M-Sewer Rehab	617,932	1,208,769	1,218,762	1,400,000	1,400,000	
R&M-Wet Well/Sewer Mat	25,311	18,855	23,383	25,000	25,000	
General Printing & Binding	-	-	-	300	300	
Other Current Charges - Misc	2	36	-	-	-	
Operating Equipment	2,725	5,198	3,869	5,000	5,000	
Uniform Purchase	-	-	-	5,000	1,000	
Training and Seminars	-	-	-	-	-	
Workers' Compensation	5,096	6,500	5,270	4,870	3,070	
Vehicle Maintenance	8,139	8,040	6,400	11,900	7,800	
Information Technology	9,900	17,890	17,500	34,130	19,930	
Depreciation	136,027	102,952	87,917	130,000	100,000	
Cap Outlay-Machinery/Equip	-	-	-	142,500	-	
Hurricane Irma	-	8,925	-	-	-	
Total Sewer Operations	**$ 4,021,568**	**$ 4,561,333**	**$ 4,771,019**	**$ 5,473,640**	**$ 5,321,460**	**-2.8%**
Non-Departmental (3999) - Admin cost						
Internal Admin Costs	$ 1,018,689	$ 967,800	$ 941,600	$ 918,500	$ 906,400	
Other Current Charges	310	143	17,099	-	-	
Credit/Debit Card Fees	112,242	141,084	169,033	148,000	180,000	
Payment In Lieu of Taxes	172,482	163,300	158,000	148,300	141,050	
Privilege-Franchise Fee-Wtr	527,093	538,500	538,500	539,500	539,500	
Privilege-Franchise Fee-Swr	668,691	675,200	675,200	677,500	677,500	
Insurance	63,472	64,100	56,400	44,900	41,300	
Contingency -W&S	-		168,556	137,300	139,060	
Total Non-Departmental	**$ 2,562,979**	**$ 2,550,127**	**$ 2,724,388**	**$ 2,614,000**	**$ 2,624,810**	**0.4%**
Total expenses	**$ 10,529,853**	**$ 10,355,952**	**$ 11,050,181**	**$ 12,676,800**	**$ 12,825,210**	**1.2%**

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. 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.

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

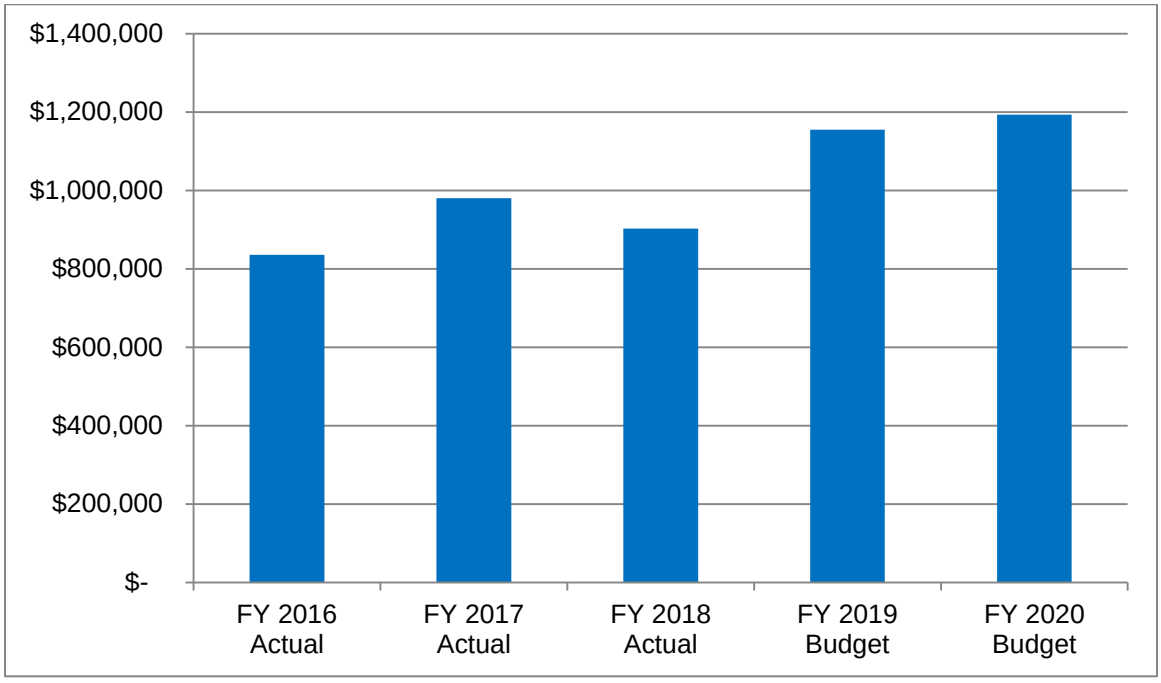
Citywide Goals: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility; Contribute to Neighborhood Improvement, Community Image and Quality of Life

Department Objectives:

• Inspect all 1,250 catch basins within the city on an annual basis.

Performance Measures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Percent of catch basins inspected during the year.	100%	100%	100%	100%	100%

Stormwater Management Fund
5-Year Cost Comparison



Stormwater Management Fund – Schedule of Revenue & Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Stormwater Management Fund (411)						
Revenue:						
Stormwater Revenue	$ 715,438	$ 1,046,130	$ 1,196,116	$ 1,150,000	$ 79,400	
Stormwater Assessments	-	-	-	-	1,103,700	
Investment Earnings	10,104	6,645	20,229	5,000	10,000	
Miscellaneous Revenue	-	-	3,459	-	-	
Total revenue	**$ 725,542**	**$ 1,052,775**	**$ 1,219,804**	**$ 1,155,000**	**$ 1,193,100**	**3.3%**
Expenses:						
Regular Salaries and Wages	$ 406,301	$ 444,586	$ 406,692	$ 494,000	$ 453,140	
Sick and Vacation Payout	(13,897)	19,127	(11,802)	-	-	
Overtime	4,166	15,093	11,054	5,000	5,000	
FICA Taxes	29,676	33,348	30,641	37,970	35,270	
401 (A) Retirement	44,964	50,261	41,286	65,950	62,760	
Health/Dental Insurance	88,033	93,623	77,919	114,410	116,840	
Disability Insurance	3,643	3,599	3,663	5,170	4,960	
Life Insurance	2,357	2,434	1,987	3,110	2,390	
Legal Services	1,538	-	-	-	-	
Temporary Assistance	-	-	4,069	-	-	
Architect and Engineering	-	6,343	6,780	30,000	45,000	
External Admin Costs	-	-	-	-	29,000	
Internal Admin Costs	89,388	81,700	86,500	83,700	82,700	
Street Cleaning	10,934	12,122	12,171	20,000	20,000	
Storm Drain Maintenance	3,482	24,576	44,809	75,000	75,000	
Statement Preparation	10,248	10,164	10,091	10,600	10,600	
R&M-Equipment Maintenance	10,383	3,318	1,761	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	9,650	
Environmental Permits	10,002	3,018	19,649	10,500	10,500	
General Office Supplies	-	-	-	500	500	
Fuel-City Vehicles	6,311	12,002	14,781	12,000	12,000	
Operating Equipment	8,266	15,891	20,581	20,000	-	
Chemicals	20	2,800	-	3,000	3,000	
Uniform Purchase	3,310	4,076	4,300	14,000	7,000	
Safety Equipment	2,048	4,200	1,939	5,000	5,000	
Misc Operating Supplies	1,504	18	484	500	500	
Membership/Professional Dues	800	-	800	500	500	
Workers' Compensation	15,829	14,940	15,060	10,880	10,190	
Insurance	1,429	1,500	1,800	1,900	1,900	
Vehicle Maintenance	11,924	12,100	15,800	14,900	15,700	
Depreciation	65,298	65,298	63,305	66,000	63,000	
Contingency-Stormwater	-	-	-	13,910	101,000	
Hurricane Irma	-	28,729	3,191	-	-	
Total expenses	**$ 835,442**	**$ 980,272**	**$ 902,811**	**$ 1,155,000**	**$ 1,193,100**	**3.3%**
Change in net position	**$ (109,900)**	**$ 72,503**	**$ 316,993**	**$ -**	**$ -**	
Net position, beginning	$ 2,415,960	$ 2,306,060	$ 2,378,563	$ 2,695,556	$ 2,695,556	
Net position, ending	**$ 2,306,060**	**$ 2,378,563**	**$ 2,695,556**	**$ 2,695,556**	**$ 2,695,556**	
Net position						
Net investment in capital assets	$ 562,702	$ 497,404	$ 434,099	$ 434,099	$ 434,099	
Unrestricted	1,743,358	1,881,159	2,261,457	2,261,457	2,261,457	
Total net position	**$ 2,306,060**	**$ 2,378,563**	**$ 2,695,556**	**$ 2,695,556**	**$ 2,695,556**	

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 $2,615 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

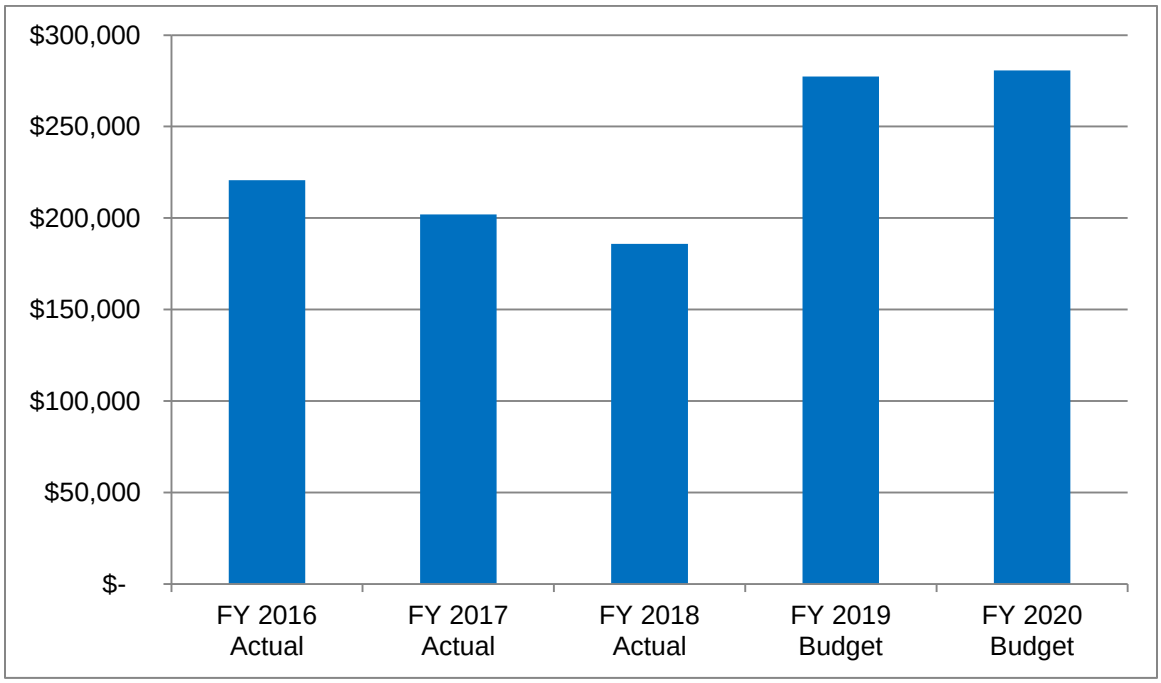
<u>Citywide Goal</u>: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

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

Performance Measures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Percent of schedule preventative maintenance performed during the year.	100%	100%	100%	100%	100%

Vehicle Maintenance Fund
5-Year Cost Comparison



Vehicle Maintenance Fund – Schedule of Revenue & Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Vehicle Maintenance (501)						
Revenue:						
Interest Earnings	$ 207	$ 673	$ 5,994	$ -	$ -	
Charges for Services	250,400	253,397	207,699	202,300	177,830	
Use of Fund Balance	-	-	-	75,000	102,870	
Total revenue	**$ 250,607**	**$ 254,070**	**$ 213,693**	**$ 277,300**	**$ 280,700**	**1.2%**
Expenses:						
Garage - Service Contract	$ 51,225	$ 70,417	$ 51,869	$ 75,000	$ 75,000	
Electricity	1,707	1,504	1,112	2,000	2,000	
Water/Sewer/Garbage	2,361	6,022	6,214	7,000	7,000	
Vehicle Repairs	2,286	3,461	-	20,000	20,000	
Other Current Charges-Misc	6,176	10,176	11,232	11,500	11,500	
Car Wash	57	223	603	500	500	
Vehicle Parts	111,947	71,404	78,590	125,000	125,000	
Insurance	45,000	38,700	36,200	36,300	39,700	
Total expenses	**$ 220,759**	**$ 201,907**	**$ 185,820**	**$ 277,300**	**$ 280,700**	**1.2%**
Change in net position	**$ 29,848**	**$ 52,163**	**$ 27,873**	**$ (75,000)**	**$ (102,870)**	
Net position, beginning	$ 1,479,043	$ 1,508,891	$ 1,561,054	$ 1,588,927	$ 1,513,927	
Net position, ending	**$ 1,508,891**	**$ 1,561,054**	**$ 1,588,927**	**$ 1,513,927**	**$ 1,411,057**	
Net Position						
Unrestricted	$ 1,508,891	$ 1,561,054	$ 1,588,927	$ 1,513,927	$ 1,411,057	
Total net position	**$ 1,508,891**	**$ 1,561,054**	**$ 1,588,927**	**$ 1,513,927**	**$ 1,411,057**	

Vehicle Maintenance Fund – Schedule of Fees Assessed to Departments
City of North Lauderdale
Budget for Fiscal Year 2020

	2020 Vehicle Count	Vehicle Charge FY 2020	
General Fund (001):			
City Manager (0501)	0	$ -	(A)
Public Works			
Building Maintenance (3941)	9	23,500	
Street Maintenance (3946)	8	20,900	
Canal Maintenance (3947)	5	13,100	
Parks (7071)	14	36,730	
Recreation (7072)	8	20,900	
Community Development (3005)	1	2,600	
Code (3020)	7	18,300	
Total General Fund (001):	**52**	**$ 136,030**	
Utilities Fund (401):			
Administration (3933)	1	2,600	
Water Distribution (3936)	6	15,700	
Sewer Operations (3939)	3	7,800	
Total Utilities Fund (401):	**10**	**$ 26,100**	
Stormwater Management Fund (411):	**6**	**15,700**	
Total of All Funds	**68**	**$ 177,830**	

(A) Lease package includes routine maintenance services

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, personnel performance and provides a higher level of system availability. The Information Technology Department is accountable for designing, planning, and implementing effective and efficient use of technology to assist the City with accomplishing its strategic goals and business objectives, thus maximizing value to the residents of North Lauderdale.

CORE SERVICES

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

ACCOMPLISHMENTS (FY 2019)

- ✓ Provided residents, administration and employees with value-added services and support
- ✓ Refreshed Wireless network infrastructure to accommodate and sustain added IT services to staff and residents.
- ✓ Administer 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

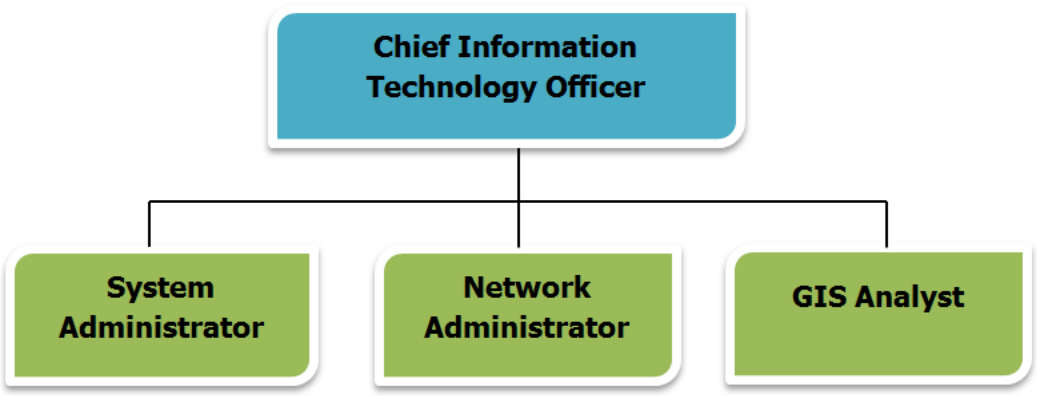
- ✓ Provided user friendly web services for City services and daily business by administering Applicant Tracking, Citizens Self-Service, and other public facing web applications.
- ✓ Maintained staff training on current architectures, software, and promote professional development
- ✓ Replace all End of Life network switches
- ✓ Maintained and installed all required upgrades and patches to provide best functionality and security for system operation and Business Systems.
- ✓ Establish new PEG Channel ATT AT&T

  Improve public communication by installing a digital marquee at Fire Station 34

UPCOMING INITIATIVES

- ✓ Continue to deploy safety and security camera systems throughout the City's facilities.
- ✓ Streaming of Meetings
- ✓ Provide End User Security Training
- ✓ Install new digital marquee at Hampton Park

Information Technology Organizational Chart



Strategic Priorities and Performance Measures

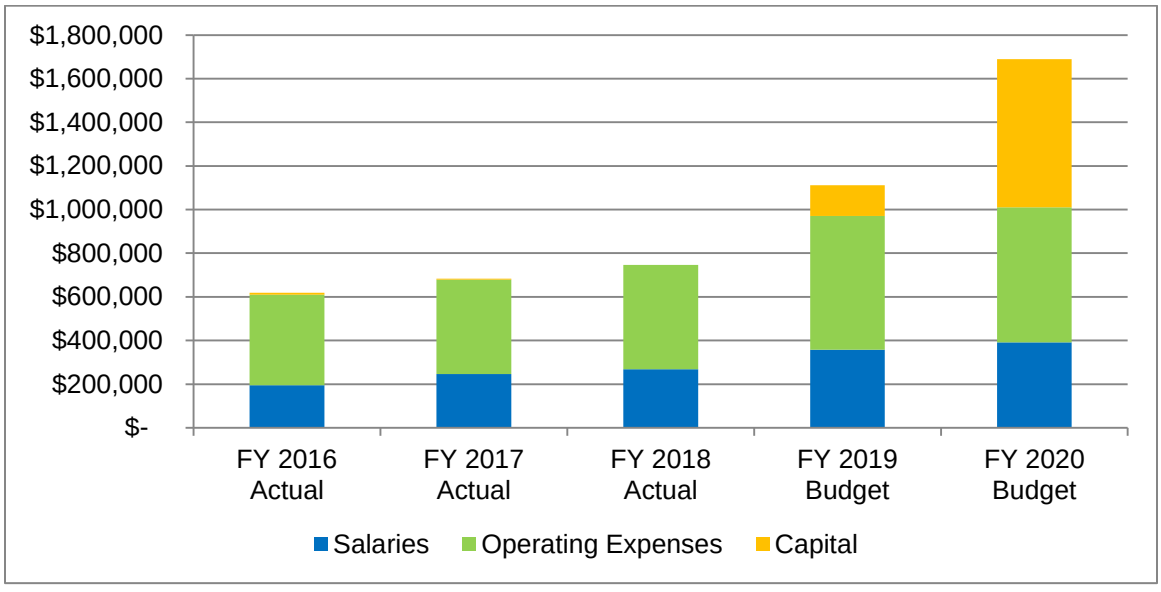
<u>Citywide Goal</u>: Expand Citizen Communications and Resident Focus

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Percent of time the city's website and virtual private network remote processing is accessible.	99%	99%	99%	99%	99%
Percent of times 20 daily and 8 full system back-ups is performed.	100%	100%	100%	100%	98%
Percent of time emergency requests for rectifying system requests are responded to within 1 hour.	98%	99%	99%	99%	99%
Number of forms converted to online/fillable forms.	N/A	N/A	N/A	10	5

Information Technology Fund
5-Year Cost Comparison



Information Technology Fund – Schedule of Revenue & Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Information Technology Fund (530)						
Revenue:						
Charges for Services	$ 980,125	$ 966,300	$ 1,014,729	$ 1,040,820	$ 1,305,630	
Interest Earnings	159	419	3,746	-	-	
Use of Fund Balance or Net Position	-	-	-	71,000	384,270	
Total revenue	**$ 980,284**	**$ 966,719**	**$ 1,018,475**	**$ 1,111,820**	**$ 1,689,900**	**52.0%**
Expenses:						
Regular Salaries And Wages	$ 141,680	$ 162,582	$ 182,460	$ 236,100	$ 253,220	
Sick and Vacation Payout	-	17,011	12,794	-	-	
Car Allowance	-	1,122	1,200	1,200	1,200	
Overtime	-	2,886	3,313	5,000	7,500	
Tuition Assistance	-	-	-	13,000	13,000	
FICA Taxes	10,476	12,514	13,975	18,300	19,790	
401 (A) Retirement	18,373	22,308	23,609	30,300	35,000	
457 Deferred Compensation	2,048	3,251	3,525	4,100	4,470	
Health/Dental Insurance	20,722	22,589	25,259	46,940	54,160	
Disability Insurance	957	1,538	1,695	2,500	2,760	
Life Insurance	454	511	554	780	820	
System Consulting	37,089	24,937	31,566	51,000	40,000	
Travel And Per Diem	191	-	66	2,000	2,000	
Communication Services	38,325	41,849	43,127	79,200	60,000	
R&M-Computer Software	172,251	163,653	187,343	198,400	225,000	
R&M-Server Maintenance	6,124	3,367	3,658	7,000	7,000	
R&M-Munis Software Maint	70,605	73,586	77,620	84,000	90,000	
Other Current Charges-Misc	535	183	381	1,000	2,000	
General Office Supplies	1,566	3,167	1,170	3,000	3,000	
Computer Software- Not Capital	27,084	29,970	16,567	33,000	32,000	
Computer Hardware- Not Capital	42,965	48,583	51,588	36,000	44,000	
Memberships/Professional Dues	3,775	3,775	3,775	4,000	4,000	
Training And Seminars	8,996	9,898	3,075	8,000	8,000	
Workers' Compensation	240	290	290	610	180	
Insurance	3,669	3,700	3,500	3,000	2,800	
Depreciation	1,981	25,702	53,266	88,900	89,000	
Capital Outlay- Hardware	8,685	3,375	-	121,000	289,000	
Capital Outlay- Software	-	-	-	20,000	390,000	
Contingency	-	-	-	13,490	10,000	
Hurricane Irma	-	624	400	-	-	
Total expenses	**$ 618,792**	**$ 682,971**	**$ 745,776**	**$ 1,111,820**	**$ 1,689,900**	**52.0%**
Change in net position	**$ 361,492**	**$ 283,748**	**$ 272,699**	**$ (71,000)**	**$ (384,270)**	
Net position, beginning	$ 1,290,579	$ 1,652,071	$ 1,935,819	$ 2,208,518	$ 2,137,518	
Net position, ending	**$ 1,652,071**	**$ 1,935,819**	**$ 2,208,518**	**$ 2,137,518**	**$ 1,753,248**	
Net Position						
Net investment in capital assets	$ 50,716	$ 453,492	$ 641,158	$ 641,158	$ 641,158	
Unrestricted	1,601,355	1,482,327	1,567,360	1,496,360	1,112,090	
Total net position	**$ 1,652,071**	**$ 1,935,819**	**$ 2,208,518**	**$ 2,137,518**	**$ 1,753,248**	

Information Technology Fund – Schedule of Fees Assessed to Departments
City of North Lauderdale
Budget for Fiscal Year 2020

	2020 Units of Service	IT Charge FY 2020
General Fund (001):		
City Commission (0101)	14	$ 139,530
City Manager (0501)	3	$ 29,900
City Attorney (1401)		
City Clerk (1801)	4	$ 39,870
Human Resources (0601)	4	$ 39,870
Finance (0906)	8	$ 79,730
Public Works		
Building Maintenance/Administration (3941)	12	$ 119,600
Street Maintenance (3946)	2	$ 19,930
Parks and Recreation		
Administration (7001)		
Parks (7071)	13	$ 129,570
Recreation (7072)	7	$ 69,770
Aquatics (7074)	2	$ 19,930
Community Development (3005)	14	$ 139,530
Code (3020)	9	$ 89,700
Total General Fund (001):	**92**	**$ 916,930**
Fire/Rescue Fund (115): (9999)	**22**	**$ 219,270**
Utilities Fund (401):		
Administration (3933)	5	$ 49,830
Water Distribution/ Billing (3936)	10	$ 99,670
Sewer Operations (3939)	2	$ 19,930
Total Utilities Fund (401):	**17**	**$ 169,430**
Total All Funds	**131**	**$ 1,305,630**

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.

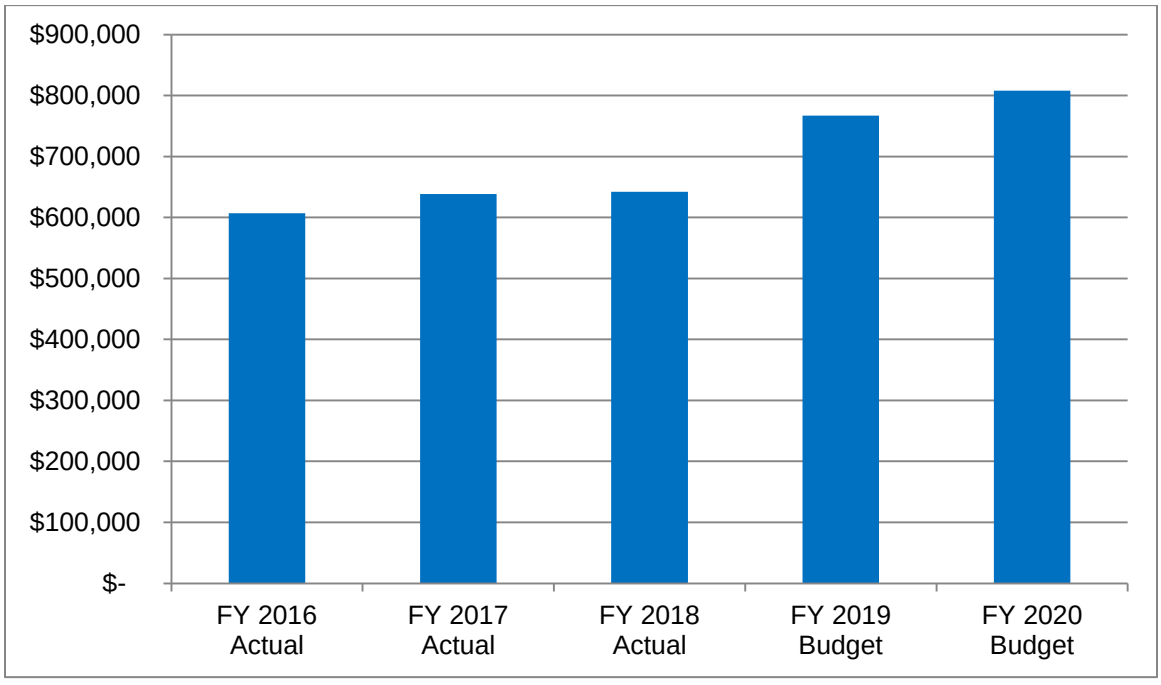
CORE SERVICES

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 2020 insurance rates.

Insurance Fund
5-Year Cost Comparison



Insurance Fund – Schedule of Revenue & Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Insurance Fund (550)						
Revenue:						
Interest Earnings	$ 11,909	$ 9,082	$ 12,003	$ -	$ -	
Charges for Services-Workers Compensation	291,171	281,699	268,000	182,400	141,600	
Charges for Services-General Insurance	462,909	472,999	437,900	384,900	391,400	
Use of Fund Balance	-	-	-	200,000	275,000	
Total revenue	**$ 765,989**	**$ 763,780**	**$ 717,903**	**$ 767,300**	**$ 808,000**	**5.3%**
Expenses:						
Legal Srvs-Outside Counsel	$ -	$ -	$ 387	$ 5,000	$ 5,000	
General Liability	126,890	123,978	139,043	146,000	166,600	
Automotive Insurance	33,245	31,139	30,789	33,300	36,900	
Property Insurance	182,857	163,005	153,250	192,600	204,900	
Other Insurance	4,026	3,219	10,883	5,000	5,000	
Workers Compensation Exp	251,678	269,403	284,628	302,400	306,600	
Claims Under Deductible	5,614	42,959	15,640	75,000	75,000	
Accident Prevention	2,694	4,996	7,680	8,000	8,000	
Total expenses	**$ 607,004**	**$ 638,699**	**$ 642,300**	**$ 767,300**	**$ 808,000**	**5.3%**
Change in net position	**$ 158,985**	**$ 125,081**	**$ 75,603**	**$ (200,000)**	**$ (275,000)**	
Net position, beginning	$ 4,117,891	$ 4,276,876	$ 4,401,957	$ 4,477,560	$ 4,277,560	
Net position, ending	**$ 4,276,876**	**$ 4,401,957**	**$ 4,477,560**	**$ 4,277,560**	**$ 4,002,560**	
Net Position						
Unrestricted	$ 4,276,876	$ 4,401,957	$ 4,477,560	$ 4,277,560	$ 4,002,560	
Total net position	**$ 4,276,876**	**$ 4,401,957**	**$ 4,477,560**	**$ 4,277,560**	**$ 4,002,560**	

Insurance Fund – Schedule of Fees Assessed to Departments
City of North Lauderdale
Budget for Fiscal Year 2020

	Workers' Compensation	General Liability	Automobile	Property	Other Insurance	Total FY 2020
General Fund (001):						
City Commission *(0101)*	$ 90	$ -	$ -	$ -	$ -	$ 90
City Manager (0501)	220	-	-	-	-	220
Human Resources (0601)	100	-	-	-	-	100
Finance (0906)	430	-	-	-	-	430
City Clerk *(1801)*	100	-	-	-	-	100
Community Development *(3005)*	480	-	-	-	-	480
Code *(3020)*	2,830	-	-	-	-	2,830
Building Maintenance *(3941)*	10,470	-	-	-	-	10,470
Street Maintenance *(3946)*	10,130	-	-	-	-	10,130
Canal Maintenance *(3947)*	3,990	-	-	-	-	3,990
Parks *(7071)*	14,340	-	-	-	-	14,340
Recreation *(7072)*	12,470	-	-	-	-	12,470
Non-departmental *(9999)*	-	166,600	-	44,700	51,900	263,200
Total General Fund (001):	55,650	166,600	-	44,700	51,900	318,850
Fire/Rescue Fund (115):						
Administrative *(2001)*	2,560	-	-	-	-	2,560
Operating *(2025)*	58,580	-	-	-	-	58,580
Non-departmental *(9999)*		-	-	28,500	14,000	42,500
Total Fire/Rescue Fund (115):	61,140	-	-	28,500	14,000	103,640
Utilities Fund (401):						
Administration *(3933)*	3,020	-	-	-	-	3,020
Water Distribution *(3936)*	8,350	-	-	-	-	8,350
Sewer Operations *(3939)*	3,070	-	-	-	-	3,070
Non-departmental *3999)*		-	-	19,900	21,400	41,300
Total Utilities Fund (401):	14,440	-	-	19,900	21,400	55,740
Stormwater Management Fund (411): (3943)	10,190	-	-	-	1,900	12,090
Vehicle Maintenance Fund (501): (3940)	-	-	36,900	900	1,900	39,700
Information Technology Fund (530): (0801)	180	-	-	900	1,900	2,980
Total	**$ 141,600**	**$ 166,600**	**$ 36,900**	**$ 94,900**	**$ 93,000**	**$ 533,000**

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 2020 project costs with annual operating budget impact follows on the next two pages.

Five Year Capital Improvement Plan
City of North Lauderdale

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Capital Projects Fund (311)					
Beginning Fund Balance	$ 4,518,930	$ 3,948,930	$ 3,948,930	$ 3,948,930	$ 3,948,930
Use of Fund Balance	570,000	-	-	-	-
Revenue - Transfers In	2,062,000	1,135,000	5,355,000	2,350,000	325,000
Total Resources	**$ 7,150,930**	**$ 5,083,930**	**$ 9,303,930**	**$ 6,298,930**	**$ 4,273,930**
Project Description					
Parks and Recreation					
Bus Replacement	$ 120,000	$ -	$ 120,000	$ -	$ 120,000
Wyland Wall Lighting, Turf	100,000	-	-	-	-
Re-Pave - Trail - Wyland Wall to 83rd	65,000	-	-	-	-
Pool Cover	50,000	-	-	.	.
Aquatic Center Heaters	-	30,000	-	-	-
Re-Build Pompano Park Courts	-	75,000	-	-	-
Fence Repairs	-	80,000	80,000	-	80,000
Park Amenities	-	100,000	-	-	-
FRDAP Grant - SLMS Courts	-	200,000	-	-	-
Veterans Memorial Upgrades	-	-	50,000	-	-
Highland Park Restroom	-	-	55,000	-	-
Re-Build Tot Park Courts	-	-	75,000	-	-
Replacement of HPP Park Shelters	-	-	100,000	-	-
TOT Equipment	-	-	200,000	-	-
Parking Garage - Sports Complex	-	-	2,500,000	-	-
New Parking Lot - Fusco Park	-	-	-	75,000	-
New Park Signage	-	-	-	125,000	-
Teen Center - Outdoor Awnings-Front Door	-	-	-	-	50,000
Sports Complex Restroom Renovations	-	-	-	-	75,000
Parks and Recreation- Total	**$ 335,000**	**$ 485,000**	**$ 3,180,000**	**$ 200,000**	**$ 325,000**
Public Works					
BOC Sidewalk/Wall/Lane Reduction (Design & Constr)	$ 1,500,000	$ -	$ -	$ -	$ -
Silver Lakes Area Drainage (Design & Constr)	250,000	-	-	-	-
SW 78th Ave Park (Design & Constr)	100,000	-	-	-	-
Broadview Drainage Study	100,000	-	-	-	-
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	-
Fencing in Back Parking Lot at City Hall	75,000	-	-	-	-
Street lights with signage	25,000	-	-	-	-
Vehicles / Mowers	247,000	150,000	175,000	150,000	-
Public Works - Total	**$ 2,297,000**	**$ 650,000**	**$ 2,175,000**	**$ 2,150,000**	**$ -**
Total Capital Projects Fund	**$ 2,632,000**	**$ 1,135,000**	**$ 5,355,000**	**$ 2,350,000**	**$ 325,000**

Five Year Capital Improvement Plan - continued
City of North Lauderdale

Project Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Fire Rescue Fund 115					
Life Packs	$ 70,000	$ -	$ -	$ 250,000	$ -
Bunker Gear	60,000	-	150,000	-	-
Thermal Imaging Cameras	15,000	-	-	-	-
Station 44 Bunker Gear Storage Unit	20,000	-	-	-	-
Fire Hose	-	25,000	-	-	-
CPR Machines	-	-	-	50,000	-
Rescue vehicle (Station 34)	-	-	-	-	350,000
Total Fire Rescue	**$ 165,000**	**$ 25,000**	**$ 150,000**	**$ 300,000**	**$ 350,000**
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	$ -	$ -	$ -	$ -
Emergency Generator - WTP	500,000	-	-	-	-
Automatic Meter Read (AMR) System	-	-	250,000	250,000	250,000
Total Utilites	**$ 700,000**	**$ -**	**$ 250,000**	**$ 250,000**	**$ 250,000**
Information Technology Fund 530					
Hardware and Software					
Security Camera infrastructure	$ 30,000	$ -	$ -	$ -	$ -
Enterprise Security and surveillance system	30,000	-	-	-	-
Storage Upgrade	90,000	-	-	-	-
Video Streaming Equipment	139,000				
City Hall Data Center rewiring	-	150,000	-	-	-
Citywide Broadband & WiFi	-	-	250,000	-	-
Wireless Access Point	-	-	-	50,000	-
Total Information Technology	**$ 289,000**	**$ 150,000**	**$ 250,000**	**$ 50,000**	**$ -**

ESTIMATED OPERATING IMPACT
CAPITAL IMPROVEMENT PROGRAM (5 YRS.)

Project Description	Fiscal Year 2020 Costs	New (N) Replace (R) Improve(I)	Est Useful Life (years)	Annual Operating Budget Impact Incremental cost (Savings)			
				First Year			Subsequent Years
				Personnel	Operating	Total	Annual *
Capital Projects Fund (311)							
Parks and Recreation							
Bus Replacement	$ 120,000	(R)	10	$ -	$ (300)	$ (300)	$ (100)
Wyland Wall Lighting, Turf	100,000	(N)	10	-	200	200	200
Re-Pave - Trail - Wyland Wall to 83rd	65,000	(R)	10	-	(400)	(400)	-
Pool Cover	50,000	(N)	15	-	(100)	(100)	(100)
Total Parks and Recreation	**$ 335,000**			**$ -**	**$ (600)**	**$ (600)**	**$ -**
Public Works Dept							
BOC Sidewalk/Wall/Lane Reduction	$ 1,500,000	(I)	30	$ -	$ -	$ -	$ -
Silver Lakes Area Drainage	250,000	(N)	50	-	350	350	350
SW 78th Ave Park	100,000	(N)	50	-	150	150	150
Broadview Drainage Study	100,000	(I)	20	-	-		-
Fencing in Back Parking Lot at City Hall	75,000	(N)	10	-	100	100	100
Street lights with signage	25,000	(N)	10	-	2,750	2,750	2,750
Vehicles	247,000	(R)	10	-	6,780	6,780	(1,000)
Total Public Works	**$ 2,297,000**			**$ -**	**$ 10,130**	**$ 10,130**	**$ 2,350**
Total Capital Projects Fund	**$ 2,632,000**			**$ -**	**$ 9,530**	**$ 9,530**	**$ 2,350**
Fire Rescue Fund 115							
Life Packs	$ 70,000	(R)	10	$ -	$ -	$ -	$ -
Bunker Gear	60,000	(R)	10	-	-	-	-
Thermal Imaging Cameras	15,000	(R)	10	-	-	-	-
Station 44 Bunker Gear Storage Unit	20,000	(N)	20	-	500	500	500
Total Fire/Rescue Fund	**$ 165,000**			**$ -**	**$ 500**	**$ 500**	**$ 500**
Utilities Fund 401							
Chlorine Systems - WTP	$ 200,000	(R)	20	$ -	$ (500)	$ (500)	$ (500)
Emergency Generator - WTP	500,000	(N)	10	-	150	150	150
Total Utilities Fund	**$ 700,000**			**$ -**	**$ (350)**	**$ (350)**	**$ (350)**
Information Technology Fund 530							
Security Camera infrastructure	$ 30,000	(N)	5	$ -	$ 150	$ 150	$ 150
Enterprise Security and surveillance system	30,000	(N)	7	-	325	325	325
Storage Upgrade	90,000	(R)	7	-	-	-	200
Video Streaming Equipment	139,000	(N)	10	-	300	300	1,500
Total Information Technology Fund	**$ 289,000**			**$ -**	**$ 775**	**$ 775**	**$ 2,175**

* 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.

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