701 Southwest 71st Ave.
North Lauderdale, FL 33068

North Lauderdale
A Fun City In The Heart of Broward

www.nlauderdale.org
(954) 722-0900

City of North Lauderdale Adopted Budget

Fiscal Year 2021

October 1, 2020 – September 30, 2021

Principal Officials

City Commission

Mayor Ana M. Ziade – At-Large

Vice Mayor Lorenzo Wood – District A

Commissioner Mario Bustamante – District B

Commissioner Rich Moyle – District C

Commissioner Samson Borgelin – District D

City Commission

Ambreen Bhatty

City Attorney

Samuel S. Goren

City Clerk

Patricia Vancheri

Department Directors

Michael Sargis – Assistant City Manager / Parks and Recreation Director

Tammy Reed-Holguin – Community Development Director

Susan Nabors – Finance Director

Rodney Turpel – Fire Chief

Mitch Williams – Chief Information Technology Officer

Kregg Lupo – Police Chief

Sam May – Public Works / Utilities Director

Table of Contents

PREFACE

FY 2021 Budget Message 6
Introduction 14
History of North Lauderdale 16
Statistical Information 17

BUDGET OVERVIEW

Budget Preamble 19
Citywide Vision, Mission and Goals 21
Strategic Planning 22
Functional Organizational Chart 23
Executive Summary 24
Budget Highlights 26
Position Control 29
The Budget Process 30
Budget Calendar 35
Financial and Budget Policies and Procedures 39
Budgetary Control 46
Major Funds Revenue Classifications and Descriptions 49
Property Tax Comparisons and Statistics 57
Budget Summaries and Graphs 59

GENERAL FUND

Revenue and Expenditure Summaries 62
Revenue and Expenditure Charts 66

LEGISLATIVE DEPARTMENTS

City Commission 68
City Manager 71
City Attorney 74
City Clerk 77

OPERATING DEPARTMENTS

Human Resources Department 81
Finance Department 85
Public Works/Utilities Department 88
Parks and Recreation Department 96
Community Development Department 104
Police Department 113
Non-Departmental 120

SPECIAL REVENUE FUNDS

Street Maintenance Fund 122
Fire/Rescue Fund 124
North Lauderdale Water Control District 129

DEBT SERVICE FUND

Debt Service Fund 132

CAPITAL PROJECTS FUND

Capital Projects Fund 134
Capital Improvements Program (5-Year CIP) 136

ENTERPRISE FUNDS

Utilities Fund 141
Stormwater Management Fund 147

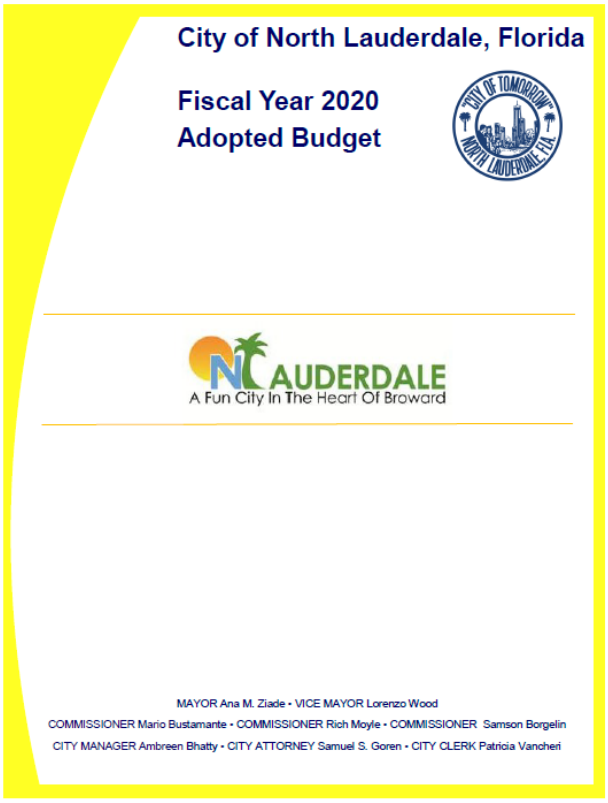
INTERNAL SERVICE FUNDS

Vehicle Maintenance Fund 151
Information Technology Fund 154
Insurance Fund 159

GLOSSARY

Glossary of Terms 163

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, 2019. 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.

701 Southwest 71st Ave.
North Lauderdale, FL 33068

North Lauderdale
A Fun City In The Heart of Broward

www.nlauderdale.org
(954) 722-0900

October 1, 2020

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) 2021 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 $70,501,180 for all funds, including $32,842,270 for the General Fund. Total budgeted positions increased by 5 positions for a total of 194 in FY 2021.

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 2020

Despite the global coronavirus pandemic and its impact on the daily operations of the City, in FY 2020, the city accomplished numerous projects towards meeting the goals established by City Commission. Below are some of those accomplishments:

- **Quality of Life**
  - Promoted diversity in all community events
  - Phase II of renovations to Jaycee Park were completed.
  - Installed fitness equipment at Pompano & Jaycee Park
  - Held first Biz Art in the Park event
  - Conducted numerous food giveaway events to assist residents impacted by Covid-19

- **Neighborhood Improvements/Community Image Enhancements**
  - Implemented a new Public Art program
  - Beautification Awards program continued through the Community Sustainability Board
  - Grant programs continued: Minor Home Repair program, Paint program, Purchase Assistance program, Hurricane Loss Mitigation and Home Repair programs, Commercial Rehab and Neighborhood Improvement Programs
  - Continued 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
  - Continued the Citywide entryway sign program
  - Began the Silver Lakes Drainage Improvement Project

- **Citizen Communication and Resident Focus**
  - Implemented the live broadcast of Commission meetings on city website and Comcast Channel 78
  - Implemented virtual meetings in direct response to Covid-19 for the continuity of business
  - Provide additional technology resources and communications media technology ("CMT"), to enable the continuation of City business and resident's participation during Covid-19 pandemic
  - Improve public communication by installing a digital marquee at Hampton Pines Park
  - Provided user friendly web services for City services and daily business by administering Applicant Tracking, Citizens Self-Service, and other public facing web applications.
  - Upgraded City's Public Educational Government cable channel (Comcast Channel 78) for video/sound broadcasting
  - Produced a "State of the City" video
  - Issued special Hurricane Newsletter with important before/after storm information
  - Utilized Robo-call system to share important information

- **Safety**
  - Covid-19 response and implementation of safety measures at public buildings
  - Maintained Emergency Operations Center (EOC) during hurricane or tropical storm
  - Initiated City Hall Security measures
  - Continued 911 communication upgrades
  - Purchased a new Rescue vehicle for Station 44
  - Continued upgrades to Fire Stations 34 & 44

- **Public Accountability**
  - Created and received Commission approval on new Travel and Donation policies
  - Managed the submitted claims for partial reimbursement of expenses incurred due to Hurricane Dorian and Covid-19
  - Recipient of Certificate of Achievement in Financial Reporting and Distinguished Budget Presentation Awards from the Government Finance Officers Association
  - Conducted a utility rate study and updated ordinances related to utility billing processes
  - Selected a new utility billing payment system to be implemented in the coming year
  - Worked with Broward County to obtain approval for Transportation Surtax projects and allocation of Cares Act funding

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 2021 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:

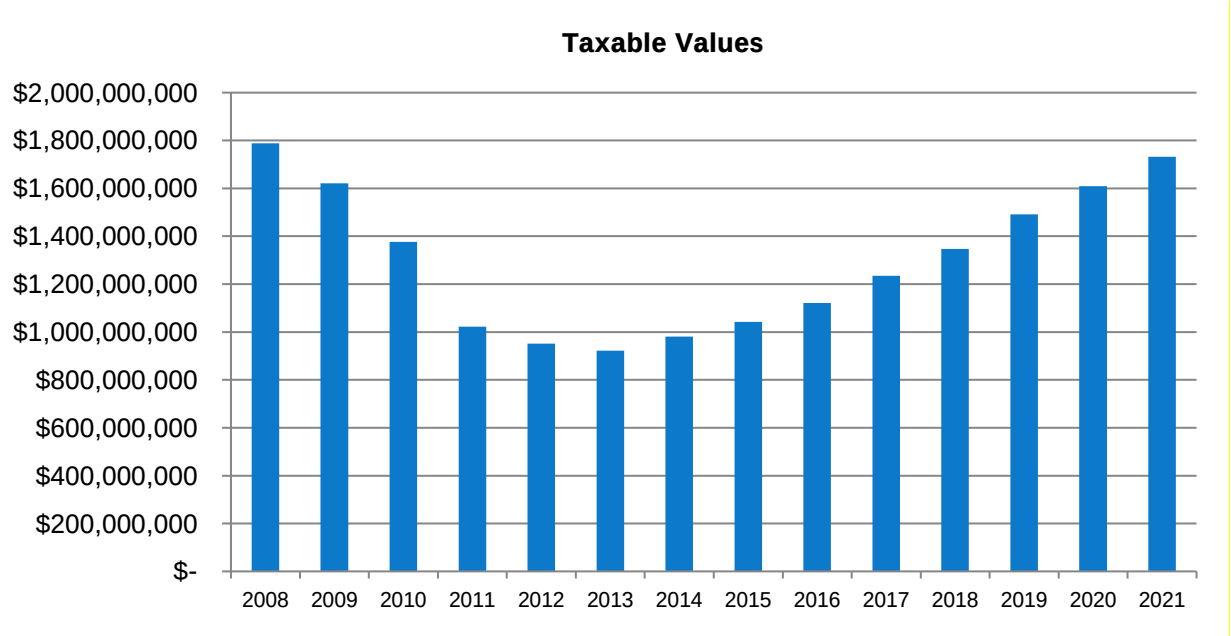
1) Long Term Financial Stability
2) Enhance/ Maintain Service Levels
3) Preserve or Enhance our Community's Way of Life

Factors Influencing Budget Development:

With the slow but stable economic growth in recent years, the City had gradually returned to a reasonable level of financial stability. However, in FY 2020, the world was hit with an unprecedented global pandemic – Covid-19. The negative economic effect of this pandemic impacted the development of the FY 2021 budget. Anticipated revenue from shared revenue sources such as sales tax and gas tax plus lowered interest rates resulted in a reduction of projected revenue from these sources of almost $1 million.

Due to higher property valuations the City was able to offset most of that reduced revenue by maintaining the millage rate at 7.4 mills to bring in approximately $868,000 in ad-valorem taxes. This is the fourth straight year of this millage rate.

For FY 2021, the City had taxable property value growth of 8.51%, the third highest in the County, to reach approximately $1.73 billion. This is the eighth year the City has experienced positive property value growth from the low point of $.9 billion in FY 2013. The FY 2021 property valuation is approximately $50 million less than the highest values in FY 2008.



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 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 2021 expenditure budget includes normal contract increases and funding for new initiatives identified by the Commission. The budget also provides funding for a 15% increase in health care costs for employees. Department Directors were asked to maintain their budgets at prior year levels, where feasible, in order to reduce the impact of the pandemic on the City's financial condition.

In FY 2021, the City also budgeted for the first year of the 1-cent Transportation Surtax. Revenue of approximately $7.1 million was included in the budget to offset budgeted expenses for multiple capital and repair and maintenance transportation projects. The projects will be paid for by the City then submitted for reimbursement by the County. This is the primary result of the increase in the Citywide budget over the prior fiscal year.

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, 2020 is the fifth 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 fourth consecutive year the City is proposing no increase and will maintain the water, sewer and stormwater rates for FY 2021.

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

- Five (5) additional positions to a new total of 194 FTEs
- Increased capital infrastructure and repair and maintenance projects funded through the 1-Cent Transportation Surtax of approximately $7.1 million

Revenue changes

- Continuation of the property tax rate at 7.4000; approximately $868,000 in additional property tax revenue over prior year
- Reduction in intergovernmental revenue such as sales tax and gas tax
- Increased revenue from new 1-cent Transportation Surtax of approximately $7.1 million
- Reduction in investment income due to reduced interest rates
- 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 2020, the Commission held two (2) strategic planning/visioning workshops with the City Manager and department directors to identify both short-term and long-term goals for the City. The FY 2021 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 2021 for the fourth 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 2021. Despite a reduction in some revenues as a direct impact from Covid-19, the budget was balanced without utilizing Fund Balance by reigning in some expenditures. In addition, the city previously made all required debt service payments and now has no outstanding bonds and no debt payments to make in FY 2021.

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 affected by water line breaks, road closures, emergency evacuations, AMBER Alerts, etc., in a matter of minutes. In addition, the system is used to notify residents of City events, special programs, etc., that greatly enhances residents' attendance at these events and encourages community pride and enthusiasm.

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

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

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

Public Safety has always been the highest priority for the Commission and Administration. The City's Police services are provided through a contract with the Broward County Sheriff's Office (BSO). This agreement has proven to be quite successful. The City will be in the fifth 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 2021.

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

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

Contribute to Neighborhood Improvement /Community Image / Quality of Life

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

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

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

The 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.

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 2021 assessment rate of $100.00 per unit will provide the necessary funding for the District's operational costs.

Long-Term Planning:

The FY 2021 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 45,207 residents. Future budgets will be developed keeping all these factors in mind.

Conclusion:

The Commission adopted the City's FY 2021 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 45,207 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.

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 194 employees and approximately 45,207 residents within its 5.5 square miles. North Lauderdale is primarily a residential community and is home to many churches and small businesses.

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

Statistics

Year of Incorporation: 1963

Square Miles: 5.5

Number of Parcels: 11,441

Residential Parcels: 10,941 (96%)

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
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
2019	45,207

Race [1]

Black/African American	55%
Hispanics	29%
White	11%
Asian	4%
Other	1%

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*

Budget Preamble

The City of North Lauderdale (City) is pleased to present its citizens with the fiscal year (FY) 2021 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 2021 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 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 section, you will find the *Citywide Vision, Mission and Goals,* an *Organizational Chart, an Executive Summary* and a *Position Control Chart*. The last part of that section includes a description of the annual budget process and the *Budget Calendar* which contains all of the important dates within the budget process. Next, this section will discuss policies and strategies that drive the budget development.

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 45,207 residents and a staff of 194 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.

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.

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



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

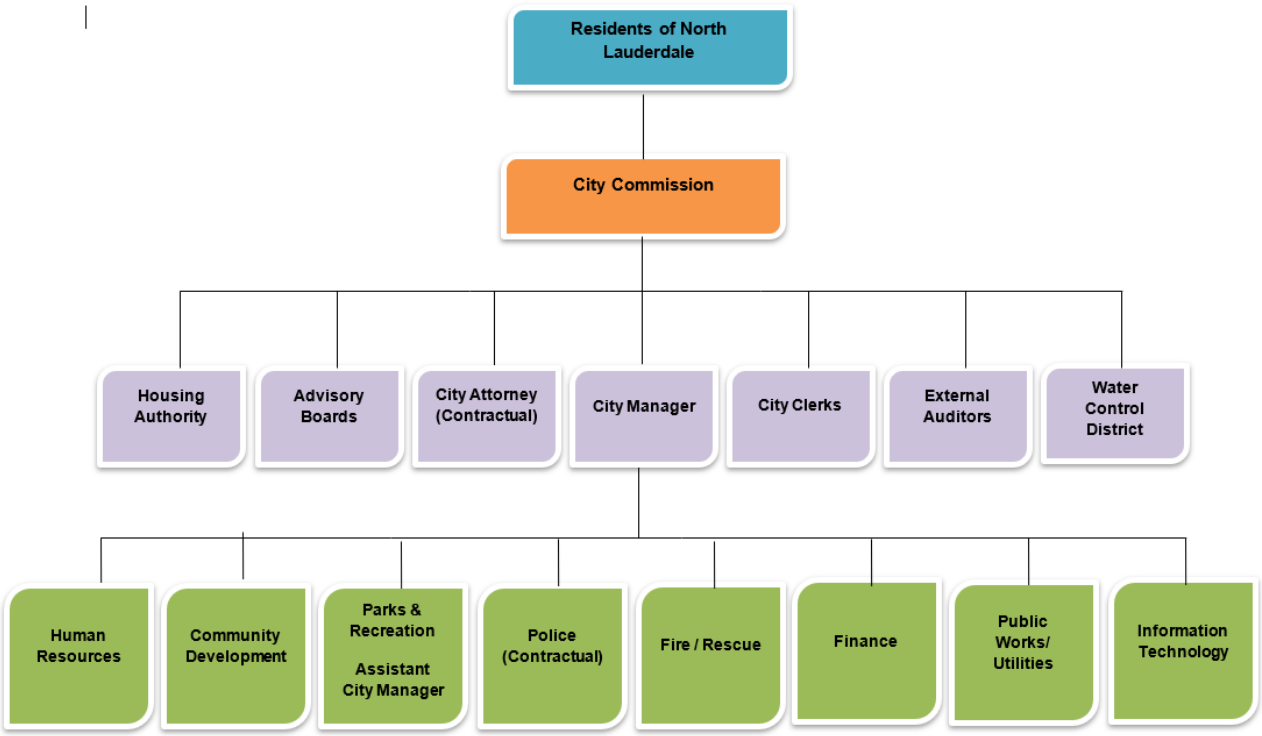
- Utilize available funding for the redevelopment of our neighborhoods and business community.
- Through available grant programs, provide first-time home buyer assistance and assist homeowners in protecting their homes from natural disasters.
- Provide recreation programs for all at an affordable price.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

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.

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 2021. The Executive Summary will briefly introduce the City's budget and explain how the City plans to use its resources. The subsequent Budget Highlights will focus on some of the more significant changes in the City's budget compared to the prior fiscal year.

TOTAL CITY FUNDS

The FY 2021 expenditure budget for all City funds totals **$70,501,180** inclusive of capital outlay and interfund transfers. This is an increase of **11.5%** over the prior year budget. The City establishes a budget utilizing a fund structure. Each fund acts as a separate fiscal entity and is set up to demonstrate stewardship and fiscal accountability for the resources entrusted to the government. The number and type of funds used is guided by sound financial judgment and the requirements of statutes, laws, regulations and restrictions or specific purposes.

The **General Fund** is the largest of the funds and is allocated **$32,842,270** in funding toward the majority of services available to City residents. These services are provided through the City's various General Fund departments:

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

The **Utilities Enterprise Fund** is the second largest fund and it accounts for the provision of water and sewer services to the City's residents. The FY 2021 fund expenses are estimated at **$14,919,100**. The Utilities Fund is an enterprise fund that is supported predominantly through charges for services to users of the utility system.

The **Fire/Rescue Special Revenue Fund** is the third largest fund, with a budget of **$8,677,530**. The Fire/Rescue department 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, transfers from the general fund and ambulance transport fees.

The **Street Maintenance Special Revenue Fund** is the fourth largest fund, with a budget of **$4,019,210**. Revenues from fuel taxes and the County transportation surtax provides funding for the maintenance of roadways and sidewalks.

The **Capital Projects Fund** is the fifth largest fund, with a budget of **$3,393,410**. Revenues are transferred from the General fund to pay for the City's capital needs. The Capital Projects Fund may also be funded through loans, bond issues or other City revenues. Unused and unencumbered monies in this fund are automatically re-appropriated in the next budget year.

The **Stormwater Management Fund** is the sixth largest fund, with a budget of **$3,099,090**. This Fund accounts for the expenses incurred to control rainwater runoff. Revenues are generated through a non-ad valorem special assessment and the County transportation surtax.

The combined three (3) Internal Service Funds account for **$2,316,160** of the budget. The purpose of these funds is to charge departments for support services provided to those departments such as vehicle maintenance, information technology and insurance.

The remaining fund is the Water Control District Fund totaling **$1,234,410**.

Wyland Wall



Budget Highlights

REVENUE HIGHLIGHTS

- Taxable values in the City increased to $1.732 billion, or approximately 8.51% over the prior year, including value adjustments.
- The FY 2021 budget was prepared at a proposed millage rate of 7.4000, the same millage rate as FY 2018-2020. This is budgeted to bring in approximately $868,000 in additional property tax revenue over the prior year budget.
- Ad Valorem taxes are 17% of the City's total revenues. Maintaining the level of ad valorem tax revenue is crucial to future funding of recurring City services and future capital projects.
- The economic effects of Covid-19 are anticipated to reduce intergovernmental revenue such as shared sales tax and gas tax by $1,167,680.
- The City anticipates $7,073,070 in revenue from the Transportation Surtax passed by the voters of Broward County in November 2018. The Surtax is restricted for use on specific transportation projects approved by the Broward Metropolitan Planning Organization (MPO) in June 2020. The revenue will not be used for any other operational purpose.

EXPENSE HIGHLIGHTS

- The City was able to prepare a budget that was essentially level with the prior fiscal year before adding in the budget for the Transportation Surtax projects. These Surtax projects amounting to $7,073,070 are the primary reason the budget increased over the prior year.
- Health insurance costs are budgeted to increase 20%, or approximately $500,000, over the prior year.
- Five (5) new positions are added in FY 2021. +1 Code Officer in Community Development; +1 Permit Clerk II in Community Development; +1 Grant Administrator in Community Development; +1 IT Support Analyst in Information Technology; +1 Purchasing and Contracts Manager in Finance; +1 FF/PM in Fire/Rescue (only if grant is received); -1 Receptionist in Human Resources. These positions add $412,710 to the budget.
- Law enforcement services which account for approximately one-third (34%) of the total General Fund expenditures will increase $314,020.
- The above expense increases are primarily offset by a reduction in required principal and interest payment of $362,580.

OTHER HIGHLIGHTS

- No increase to the millage rate for FY 2021.
- No proposed increase to utility rates for FY 2021.
- No proposed increase to the Solid Waste assessment rate.
- No proposed increase to the Water Control District assessment rate.
- No proposed increase to the Stormwater assessment rate.
- Fire Assessment rates will increase slightly in FY 2021. Single Family will go up $5/year to $233/year and Multi-family will go up $8/year to $396/year.

USE OF FUND BALANCE

- Fire/Rescue Fund - $541,000 to partially fund a fire training facility at Pompano Park.
- Utilities Fund - $1,500,000 to fund capital projects.
- Vehicle Maintenance Fund - $156,100 to reduce internal service fund allocations to other funds.
- Insurance Fund - $275,000 to reduce internal service fund allocations to other funds.
- Stormwater Fund - $500,000 to fund the Patron Village drainage capital project.

Revenue Budget Comparison – All Funds

Revenue - All Funds	FY 2020 Budget	FY 2021 Budget	Change
Taxes	$15,430,160	$16,226,110	$795,950
Permits, Fees, & Assessments	11,023,790	12,456,230	1,432,440
Intergovernmental	6,366,600	12,401,690	6,035,090
Charges for Services	21,219,930	20,558,300	(662,130)
Judgments and Fines	708,450	476,250	(232,200)
Miscellaneous	1,637,500	2,347,970	710,970
Interfund Transfers	4,896,040	3,062,530	(1,833,510)
Use of Fund Balance	1,974,670	2,972,100	997,430
Total revenue	**$63,257,140**	**$70,501,180**	**$7,244,040**

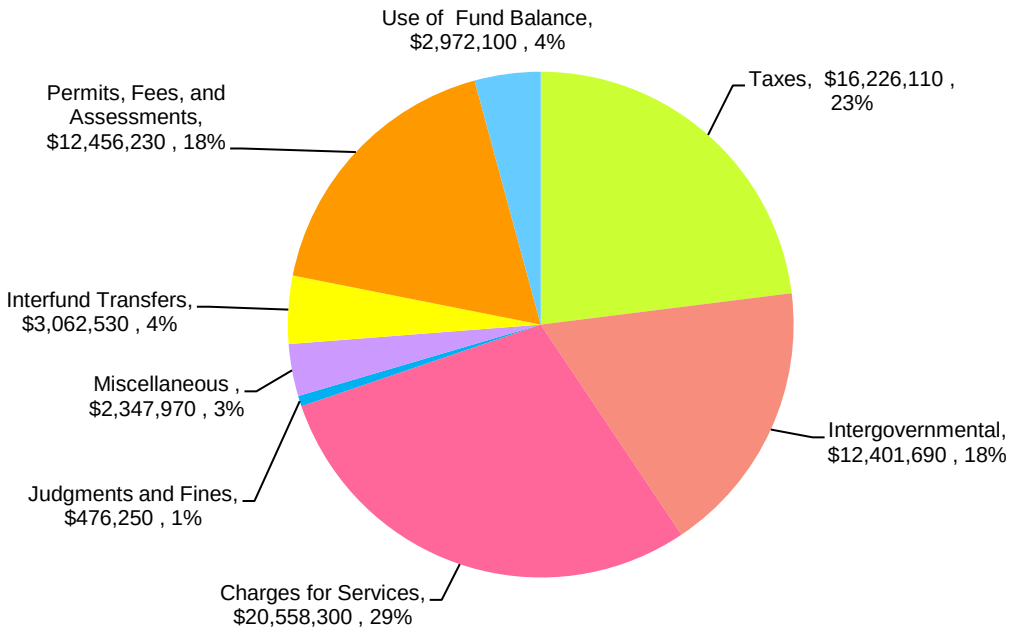
Expenditure Budget Comparison – All Funds

Expenditures - All Funds	FY 2020 Budget	FY 2021 Budget	Change
General Fund	$34,482,320	$32,842,270	$(1,640,050)
Street Maintenance Fund	-	4,019,210	4,019,210
Fire/Rescue Fund	7,750,880	8,677,530	926,650
Water Control District	1,232,450	1,234,410	1,960
Debt Service Fund	362,580	-	(362,580)
Capital Projects Fund	2,632,000	3,393,410	761,410
Utilities Fund	12,825,210	14,919,100	2,093,890
Stormwater Fund	1,193,100	3,099,090	1,905,990
Vehicle Maintenance Fund	280,700	157,200	(123,500)
Information Technology Fund	1,689,900	1,300,870	(389,030)
Insurance Fund	808,000	858,090	50,090
Total expenditures	**$63,257,140**	**$70,501,180**	**$7,244,040**

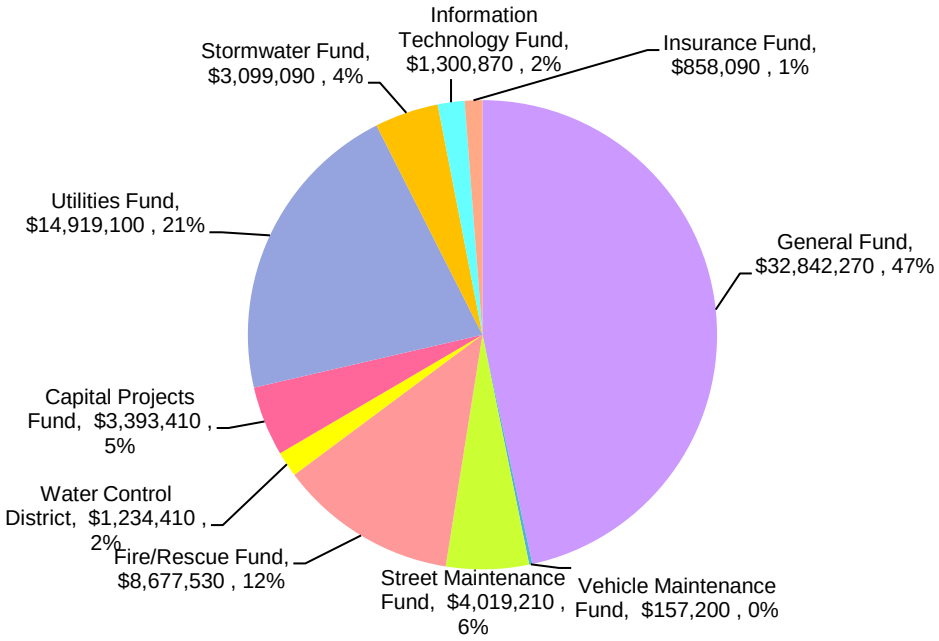
Major Expense Changes from Prior Year

Transportation Surtax projects	$7.1 M
Health insurance increase	.5 M
New positions	.3 M
Law enforcement	.4 M
Contingency	(.5)M
Debt repayment	(.3)M
	$7.3 M

FY 2021 Revenue by Source – All Funds - $70,501,180



FY 2021 Expenditures by Fund – All Funds - $70,501,180

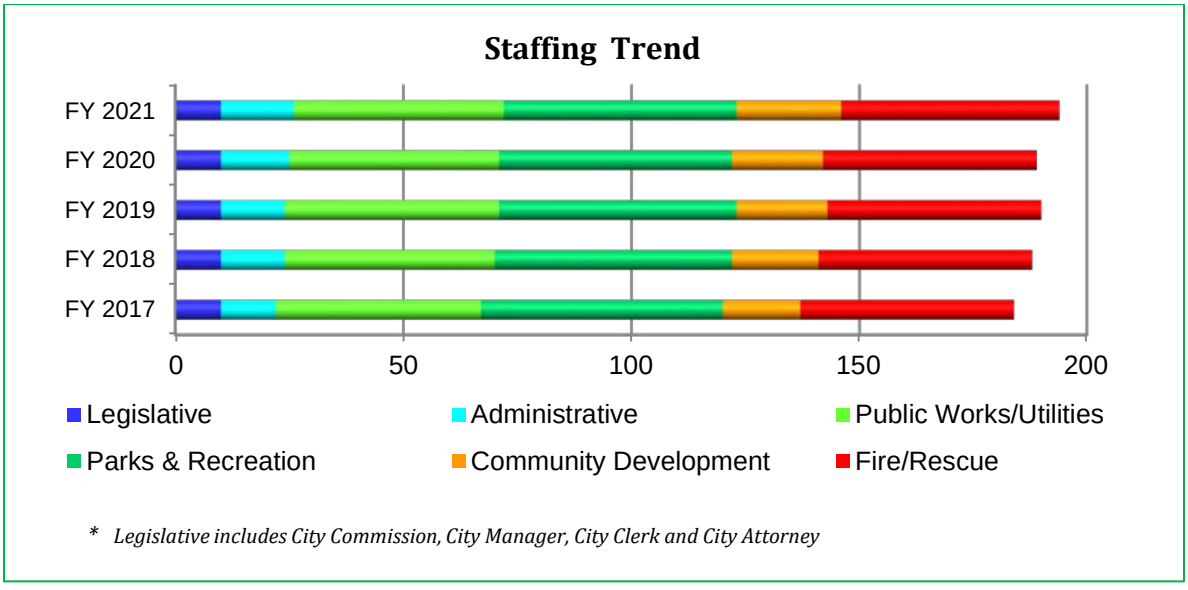


Position Control

Position Control Report - Total Number of Positions by Department

Department	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	3	2
Finance	7	8	8	8	9
Public Works/Utilities	45	45	45	45	46
Public Works/Utilities (PT)	0	1	1	1	0
Parks & Recreation	26	27	26	26	26
Parks & Recreation (PT)	27	25	25	25	25
Community Development	17	19	20	20	23
Fire/Rescue	43	43	43	43	44
Fire/Rescue (PT)	4	4	4	4	4
Information Technology	3	4	4	4	5
Total City of North Lauderdale	**184**	**188**	**188**	**189**	**194**

The FY 2021 budget reflects the following changes to the position control:
-1 Receptionist in HR; +1 Code Officer in Community Development; +1 Permit Clerk II in Community Development; +1 Grant Administrator in Community Development; +1 IT Support Analyst in Information Technology; +1 Purchasing Manager in Finance; +1 FF/PM in Fire/Rescue



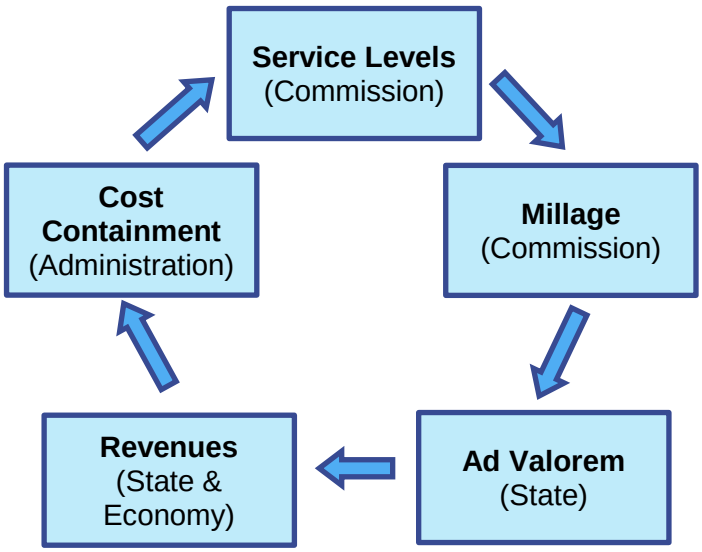
* *Legislative includes City Commission, City Manager, City Clerk and City Attorney*

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 strategic planning sessions and receiving input from the City Commission

Budget Decision Circle



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.

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 strategic process ensures that the City can provide core services and programs and to uphold the vision of the City.

DEVELOPMENT OF DETAILED BUDGET

During April, all departments develop their respective operating budgets, taking into consideration any new programs or services. During this period, the departments evaluate current and new services, and the resources needed to operate efficiently and effectively. Commission initiatives are incorporated into the budget.

In addition to developing their operating budgets, each department puts together their requests for capital expenditures. The budget team and departmental personnel review each operating and capital budget and begin to determine if adequate resources exist to support the requested level of service.

In May, the preliminary budget and year-end projections of the current year are presented to the City Manager. The City Manager considers and analyzes this information and begins to prioritize the budget in conjunction with the directives set by the City Commission. Also 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		X		
Parks and Recreation	X			X		
Community Development	X			X		
Police – Contractual	X					
Non-departmental	X					
Fire/Rescue		X				
Water Control District		X				
Debt Service			X			
Utilities					X	
Stormwater					X	
Information Technology						X
Vehicle Maintenance						X
Insurance						X

GOVERNMENTAL FUND TYPES

- General Fund (001) – the City's primary fund responsible for most of the activities and programs funded through taxes, fines and fees. This fund is used to conduct general government services.
- Special Revenue Funds – these funds are used to account for specific governmental revenue requiring separate accounting because of legal or regulatory provisions or administrative action.
  - Street Maintenance Fund (111)
  - Fire/Rescue Fund (115)
  - North Lauderdale Water Control District Fund (131)
- Debt Service Fund (210) – this fund is used to account for the accumulation of resources and the payment of principal and interest on all City debt (other than proprietary fund related debt).
- Capital Projects Funds (311) – this fund is a non-operating fund used to account for capital expenditures.

PROPRIETARY FUND TYPES

- Enterprise Funds – these funds report operations that provide services financed primarily by user charges where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.
  - 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 18 (Tuesday)	Strategic Planning / Visioning Workshop–Part 1
March 16 (Monday)	Strategic Planning / Visioning Workshop–Part 2
April 10 (Friday)	Deadline for Departments to enter Operating Budgets and submit capital project requests; Deadline for preliminary revenue estimates.
April 20 (Monday) – May 13 (Friday)	Operational meetings with Departments to discuss detail expense items, capital requests and performance measures.
May 14 (Thursday)	Strategic Planning / Visioning Workshop–Part 3
June 1 (Monday)	Receive Estimated Taxable Value from Broward County Property Appraiser
June 11 (Thursday)	Completion of Capital Improvement Program. Present Proposed Budgets to City Manager
June 21 (Sunday)	Last day for Water Control District meeting announcement ad [required at least 7 days prior to meeting – June 30]
June 22 (Monday)	City Manager completes review of Proposed City Budget
June 30	Regular City Commission Meeting Commission sets time, date & place of Public Hearing (required before August 4th in order to include on TRIM notice) and establishes the maximum Preliminary rates for the following: • Fire/Rescue Assessment • Solid Waste Assessment • Stormwater Assessment <u>Immediately Following</u> – Water Control District Meeting • Water Control District Meeting - Election of Chair & Vice Chair The Water Control District sets time, date & place of Public Hearing (required before August 4th in order to include on TRIM notice) and establishes the maximum Preliminary Water Control District Special Assessment rate.
June 30 (Tuesday)	Receive Certification of Taxable Value from Broward County Property Appraiser

Budget Calendar - continued

July 3 (Friday)	Delivery of Proposed City Budget to the Commission
July 14 (Tuesday)	3:30 PM – Commission Workshop • Proposed City Budget discussion 6:00 PM - Regular 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 15 – July 31	Commission Workshops/Departmental Budget Presentations - Tentative
July 23 (Thursday)	School Board – First Public Hearing
August 4 (Tuesday)	Last day to certify roll-back rate, proposed millage rate, date/time for first hearing via ETrim. Non-ad valorem rates to BCPA.
August 24 (Monday)	Last day for meeting announcement ad [required at least 20 days prior to Public Hearing – September 14] for the following: • Fire/Rescue Assessment • Solid Waste Assessment • Stormwater Assessment August 24 is the last date, it covers WCD 7-day meeting requirement.
August 25 (Tuesday)	Last day for Broward County Property Appraiser to mail Trim Notice [required within 55 days of July 1st, last date is actually August 24th]
August 26	Budget Workshop
September 4 (Friday)	Proposed Budget must be available on City Website [At least 10 days in advance of hearing]
September 9 (Wednesday)	School Board – Second Public Hearing
September 10 (Thursday)	Broward County – First Public Hearing

Budget Calendar - continued

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

September 15 (Tuesday)	Statutory deadline for certifying the final assessment rolls to the Broward County Property Appraiser and Tax Collector for the Non-Ad Valorem Special Assessments (Due by 15th)
September 22 (Tuesday)	Broward County – Second Public Hearing
September 24-27	Advertising required between 2 and 5 days prior to final hearing
September 29	Regular City Commission Meeting and Final Budget Hearing 5:00 PM - Commission Workshop 6:00 PM - Final Millage/Budget Public Hearing [required within 15 days after tentative adoption which was September 14 - last date is September 29]
October 2 (Friday)	Deliver Final Millage Rate Ordinance to the Broward County Property Appraiser and Tax Collector [required within 3 days of adoption which was September 29]

Budget Calendar - continued

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 – Tentative [within 3 days after receipt of Final Taxable Value – date varies but generally around this time. Send with DR487 to DOR for a complete TRIM package, if received. If not received, send under separate cover]
October 28 (Wednesday)	Final Budget must be available on City website
October 23 (Friday)	Delivery of Certification of Compliance (DR-487) to the Department of Revenue Property Tax Administration Program [within 30 days of Final Hearing which was on September 29 – last day is October 29]
December 29 (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 29]

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

It is the policy of the City of North Lauderdale to diversify its investment portfolios. Assets held shall be diversified to control the risk of loss resulting from over concentration of assets in a specific maturity,

a specific issuer, a specific instrument, a class of instruments, and a dealer through from whom these investments are bought and sold.

2. Investment Objectives

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

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

3. Types of Investments

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

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

4. Authorized Investment Institutions and Dealers

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

5. Internal Controls

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

6. Reporting

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

1. Total income
2. Total rate of return
3. Comparison to the benchmark and peer group
4. Beginning and ending market value of the portfolio
5. A listing of individual securities held at the end of the reporting period

DEBT POLICY AND ADMINISTRATION

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

This informal policy was formed to establish criterion and procedures for the issuance of debt financing by the City. This Debt Policy supports the commitment of the City Commission, management, staff, and other decision makers to adhere to the sound financial management practices including full and timely repayment of all borrowings, and achieving the lowest possible cost of capital.

1. General

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

2. Debt Structure

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.

Major Revenues and Other Funding Sources

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.

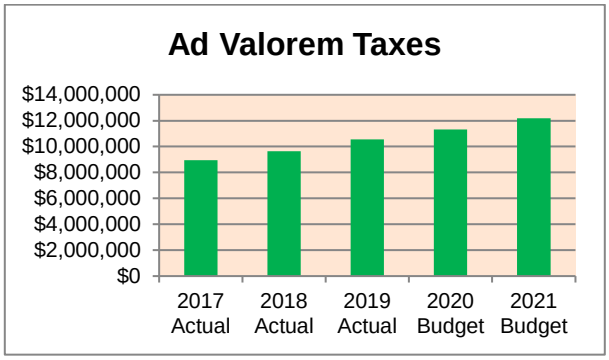
Beginning June 1, tax certificates representing delinquent amounts are sold by the County, with remittance to the City for its share of those receipts.

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.

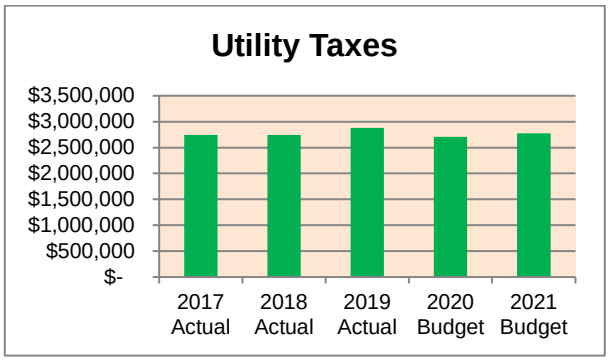
The State of Florida has imposed the method used by the City to determine the millage rate. The Truth in Millage (TRIM) legislation requires an adjustment in the millage rate to prevent local governmental entities from receiving additional revenue as a result of increased assessments to existing properties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



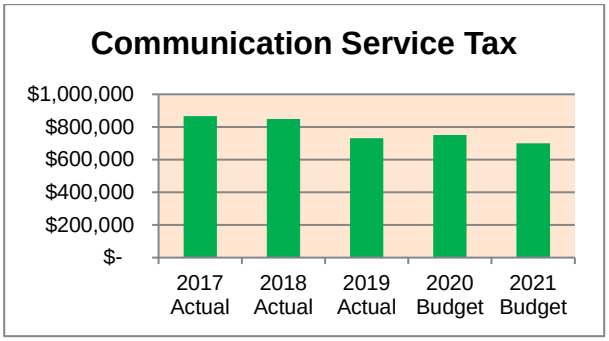
Utility Taxes – The City levies a 10% utility service tax. The City currently levies this tax on electricity, natural gas and water services. These taxes provide revenue for ongoing General Fund operations and show moderate.

Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population and estimated inflation. The FY 2021 budget includes the fiscal impact in the aftermaths of Covid-19.



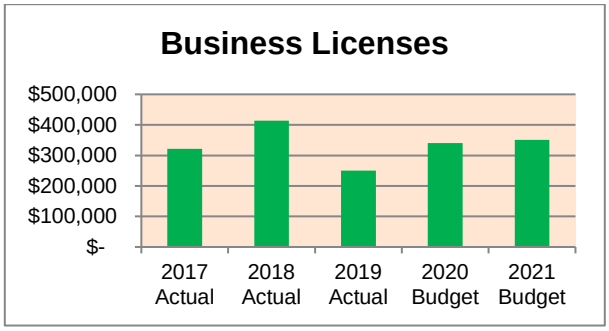
Communication Service Tax - The State of Florida replaced franchise fee and utility tax on telephone and cable service with a Communication Services Tax. This simplified the collection as well as ensured all revenues are distributed to the appropriate city of record. The consolidated tax rate for telecommunication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



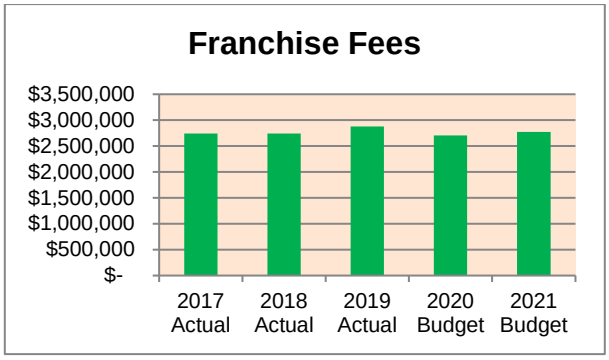
Business Licenses – All City businesses must have a business license in order to operate. The license taxes are set by ordinance and vary based on the type of business operated. Given the City's primarily residential makeup, business licenses are only a small component of our overall revenues. Licenses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

Forecast Methodology: The main factor considered in projecting this revenue source is historical trends and business applications. The FY 2021 budget includes the fiscal impact in the aftermaths of Covid-19.



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.

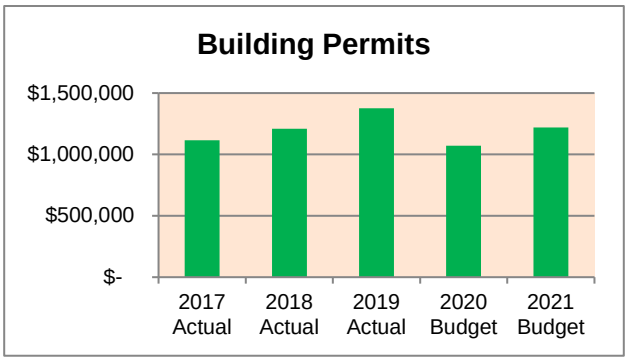


LICENSES AND PERMITS

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.

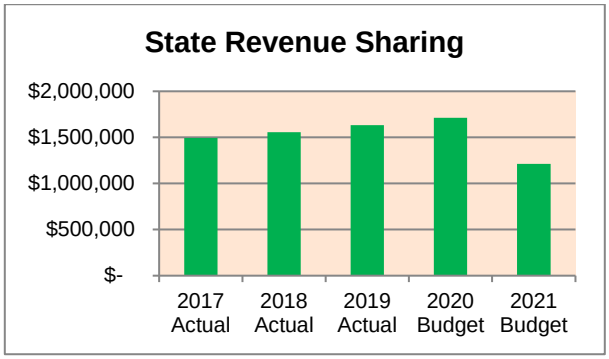


INTERGOVERNMENTAL REVENUE

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.

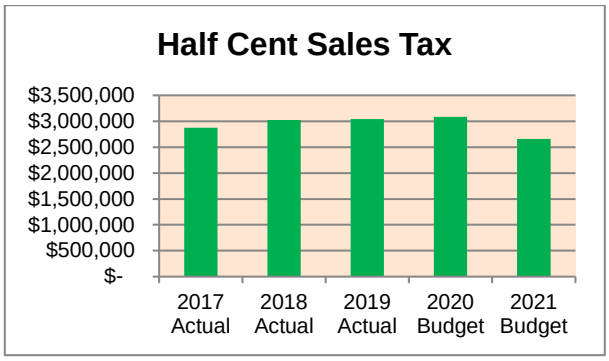
State Revenue Sharing – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. These funds are distributed based on population figures and are unrestricted.

Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida. The FY 2021 budget includes the fiscal impact in the aftermaths of Covid-19.



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.

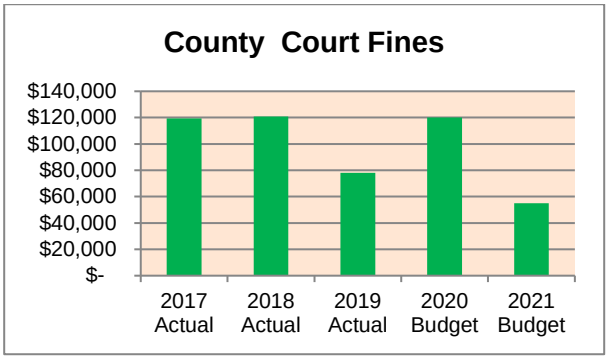
Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida. The FY 2021 budget includes the fiscal impact in the aftermaths of Covid-19.



FINES AND FORFEITURES

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

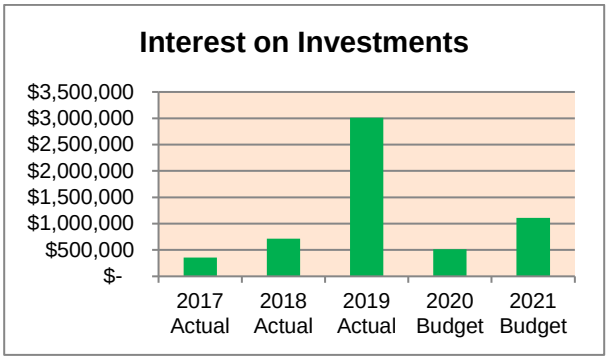
Forecast Methodology: This revenue source is forecasted by historical trends. The FY 2021 budget includes the fiscal impact in the aftermaths of Covid-19.



MISCELLANEOUS REVENUE

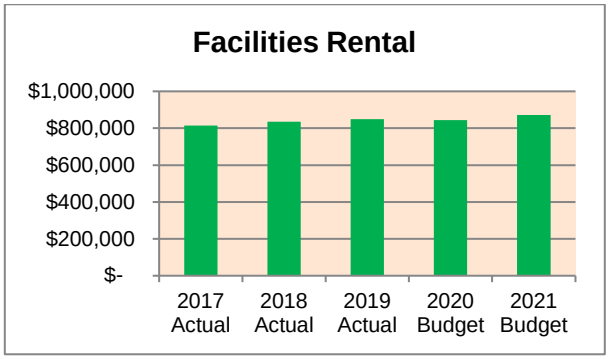
Interest on Investments – The revenue generated on investments is estimated based on the condition of investment market, interest rate trends and cash flow forecasts. Interest rates are expected to decrease and interest earnings have been budgeted accordingly.

Forecast Methodology: This revenue source is forecasted by historical trends and the investment market. The FY 2021 budget includes the fiscal impact in the aftermaths of Covid-19.



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

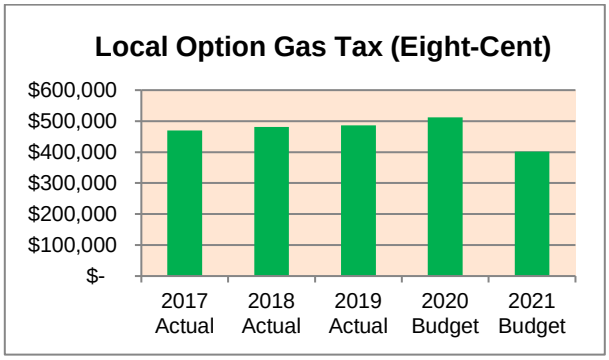
Forecast Methodology: This revenue source is forecasted based upon lease agreement terms and negotiations.



STREET MAINTENANCE FUND REVENUE

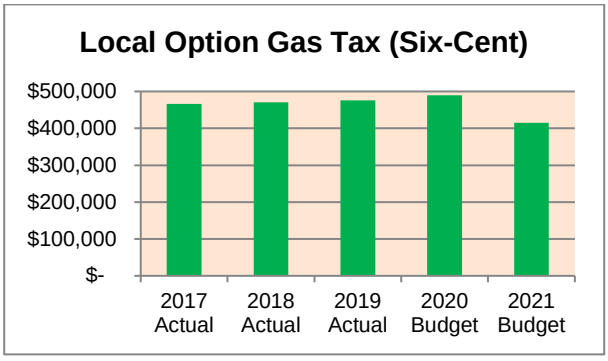
Local Option Gas Tax (Eight-cent) – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby the monies collected by the State for the municipal fuel tax are returned to local municipalities. The City utilizes this revenue source for transportation-related expenditures.

Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida. The FY 2021 budget includes the fiscal impact in the aftermaths of Covid-19.



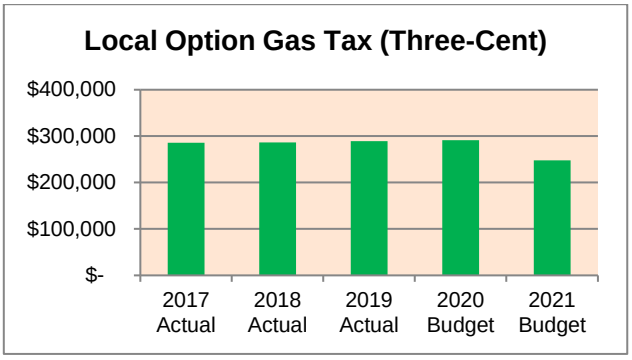
Local Option Gas Tax (Six-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the County's original (six-cent) local option gas tax that provides for cities to receive 37.5% of the proceeds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

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



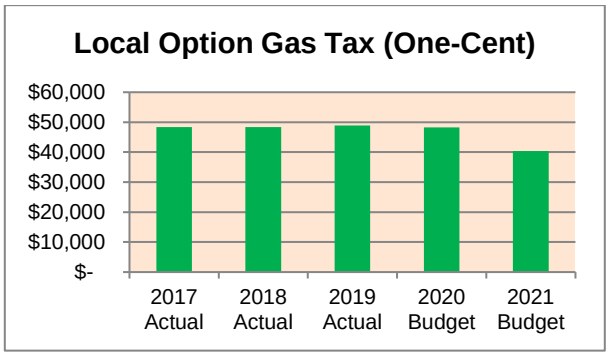
Local Option Gas Tax (Three-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the "additional" (three-cent) local option gas tax adopted in 1993 providing for cities to receive 51.27% of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

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



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

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

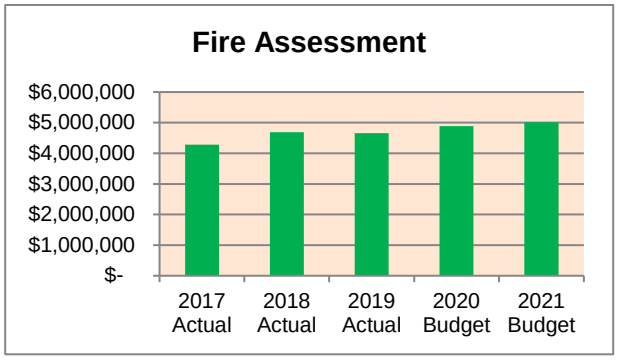


FIRE/RESCUE FUND REVENUE

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

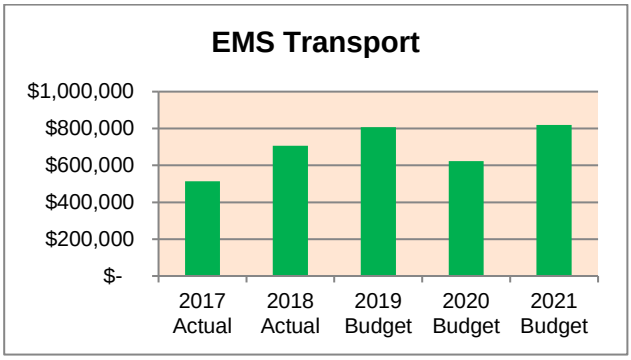
A rate study was conducted to determine the assessable costs of our Fire/Rescue service and the rates by classification that are necessary to recover that cost. Due to the Fire/Rescue Department's increasing operational costs (e.g., collective bargaining commitments and state retirement system contributions), the rate structure was revised for five (5) years beginning in FY 2017. The assessment rate that recovers 100% of the City's assessable costs was adopted.

Forecast Methodology: This revenue source is forecasted based on the ad valorem tax roll, based on a rate of $233 for single-family residence, $396 for multi-family residence, and a rate table for Commercial and Industrial properties.



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

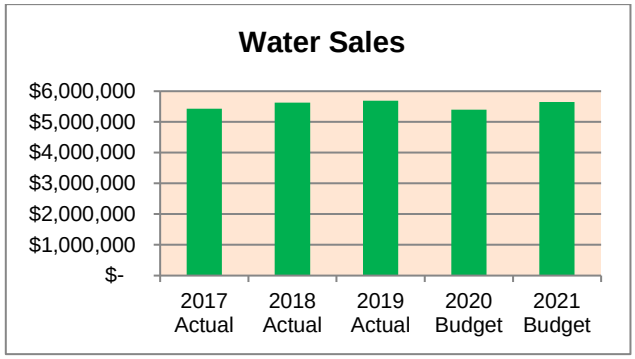
Forecast Methodology: This revenue source is forecasted by historical trends collectability of fees.



UTILITIES FUND REVENUE

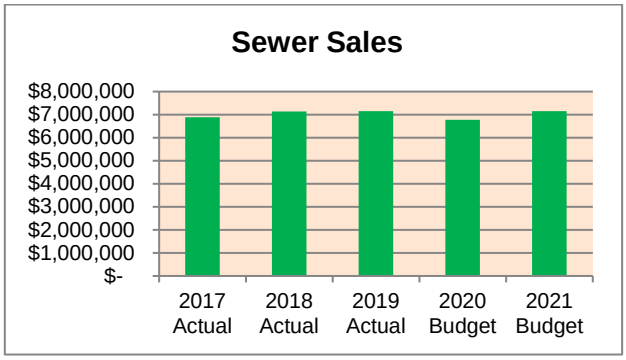
Water Sales – Revenue generated from the sale of potable water to the City's residents that meets all Federal, State and County regulations. This includes the safe operation of the City's Water Plant and the distribution of the water through the City's infrastructure.

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



Sewer Sales – Revenue generated from the collection and proper disposal of sewage and wastewater in accordance with all Federal, State, and County regulations.

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



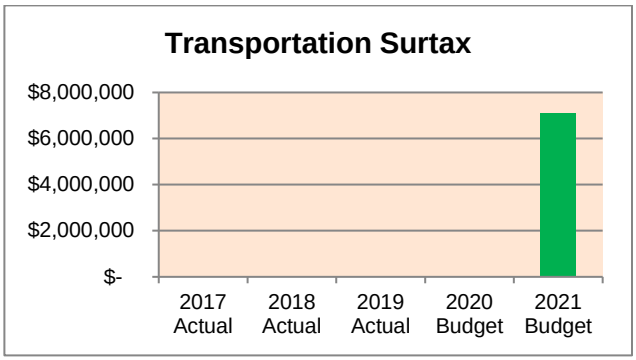
Water and Sewer revenue estimates apply only to those properties serviced by the City of North Lauderdale. Portions of properties located in the city limits are serviced by the City of Fort Lauderdale or Broward County.

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

The annual rate increase is limited to five (5) percent or CPI, whichever is greater. There is no proposed increase to water and sewer rates for FY 2021.

TRANSPORTATION SURTAX

This revenue source represents revenue generated from the County's additional 1% sales tax (now totaling 7%) which was adopted by the Broward County voters in November 2018. Also known as the Penny for Transportation, the funds are restricted for use on transportation capital and repair & maintenance projects that are vetted and approved annually by the Broward Metropolitan Planning Organization. The surtax is implemented for a thirty-year period. FY 2021 is the first year of this funding. Revenue from this source is reflected in the fund associated with the capital or maintenance project.



OTHER FINANCING SOURCES

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

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

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

The City appropriated $2,972,100 of Fund Balance in the FY 2021 Budget.

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

MAJOR REVENUE SUMMARY

The following table summarized the financial budget for FY 2021 for the major revenue sources presented on the preceding pages.

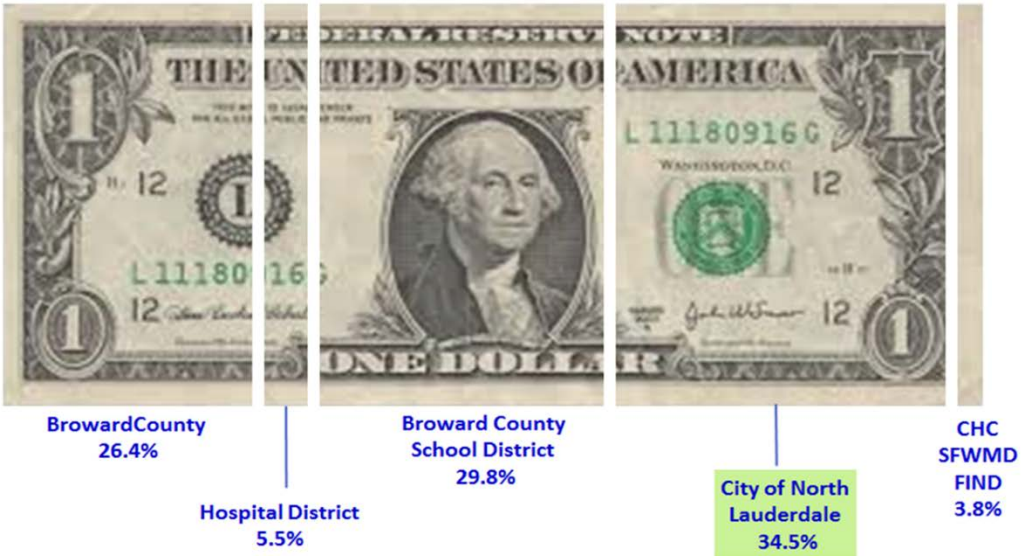
Revenue - All Funds	FY 2021 Budget
Taxes	$16,226,110
Permits, Fees, and Assessments	12,456,230
Intergovernmental	12,401,690
Charges for Services	20,558,300
Judgments and Fines	476,250
Miscellaneous	2,347,970
Interfund Transfers	3,062,530
Use of Fund Balance	2,972,100
Total revenue	**$70,501,180**

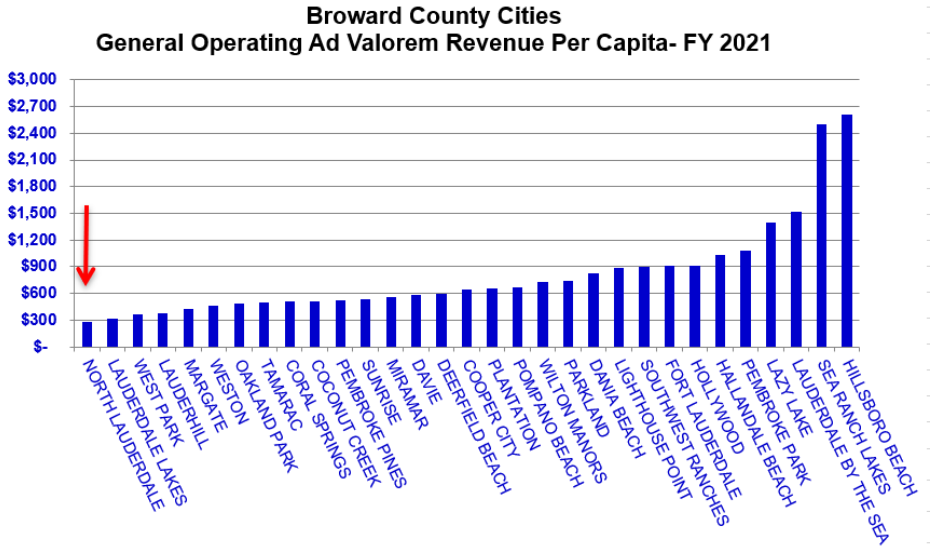
Property Tax Comparisons and Statistics

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





Municipality	FY 2021 Taxable Value (Line 4)	FY 2021 Proposed Operating Millage Rate (per DR-420)	Population	Estimated Taxable Value per capita	General operating Ad Valorem revenue per capita
NORTH LAUDERDALE	$ 1,732,647,962	7.4000	45,207	$ 38,327	$ 284
LAUDERDALE LAKES	$ 1,353,944,521	8.6000	36,714	$ 36,878	$ 317
WEST PARK	$ 653,944,921	8.5000	15,197	$ 43,031	$ 366
LAUDERHILL	$ 3,040,166,807	8.9898	72,410	$ 41,985	$ 377
MARGATE	$ 3,548,900,736	7.1171	59,116	$ 60,033	$ 427
WESTON	$ 9,231,257,552	3.3464	67,314	$ 137,137	$ 459
OAKLAND PARK	$ 3,764,721,432	5.8910	45,576	$ 82,603	$ 487
TAMARAC	$ 4,426,234,361	7.2899	65,377	$ 67,703	$ 494
CORAL SPRINGS	$ 11,254,828,557	5.8732	129,067	$ 87,201	$ 512
COCONUT CREEK	$ 4,620,347,031	6.5378	58,742	$ 78,655	$ 514
PEMBROKE PINES	$ 14,300,177,757	6.1152	167,128	$ 85,564	$ 523
SUNRISE	$ 8,229,356,890	6.0543	93,365	$ 88,142	$ 534
MIRAMAR	$ 10,872,653,425	7.1172	138,837	$ 78,312	$ 557
DAVIE	$ 10,825,769,549	5.6270	104,243	$ 103,851	$ 584
DEERFIELD BEACH	$ 7,972,101,795	6.0018	79,497	$ 100,282	$ 602
COOPER CITY	$ 3,241,602,986	6.8102	33,991	$ 95,367	$ 649
PLANTATION	$ 10,163,009,933	5.8000	90,354	$ 112,480	$ 652
POMPANO BEACH	$ 14,489,080,522	5.1875	111,922	$ 129,457	$ 672
WILTON MANORS	$ 1,597,557,407	5.9000	12,849	$ 124,333	$ 734
PARKLAND	$ 5,731,985,903	4.4000	34,109	$ 168,049	$ 739
DANIA BEACH	$ 4,388,848,505	5.9998	31,768	$ 138,153	$ 829
LIGHTHOUSE POINT	$ 2,609,741,094	3.5893	10,587	$ 246,504	$ 885
SOUTHWEST RANCHES	$ 1,564,306,365	4.4558	7,704	$ 203,051	$ 905
FORT LAUDERDALE	$ 41,210,707,575	4.1193	186,171	$ 221,359	$ 912
HOLLYWOOD	$ 18,514,618,295	7.4665	150,878	$ 122,713	$ 916
HALLANDALE BEACH	$ 5,911,589,181	7.0000	39,834	$ 148,406	$ 1,039
PEMBROKE PARK	$ 816,403,444	8.5000	6,408	$ 127,404	$ 1,083
LAZY LAKE	$ 7,552,900	4.7940	26	$ 290,496	$ 1,393
LAUDERDALE BY THE SEA	$ 2,709,679,363	3.5000	6,236	$ 434,522	$ 1,521
SEA RANCH LAKES	$ 237,457,122	7.2500	688	$ 345,141	$ 2,502
HILLSBORO BEACH	$ 1,447,244,406	3.5000	1,939	$ 746,387	$ 2,612

Budget Summaries & Graphs

All Funds Budget Summary by Fund

Description	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Total
Revenue:							
Taxes	$16,226,110	$5,844,960	$-	$-	$1,103,700	$-	$23,174,770
Licenses and permits	5,504,300	13,000	-	-	-	-	5,517,300
Intergovernmental revenue	4,020,280	4,215,210	-	2,718,410	1,440,090	-	12,393,990
Charges for services	4,776,760	839,350	-	-	13,090,700	1,849,660	20,556,470
Fines and forfeitures	476,250	-	-	-	-	-	476,250
Miscellaneous revenue	1,838,570	15,100	-	75,000	383,700	35,400	2,347,770
Interfund transfers	-	2,462,530	-	600,000	-	-	3,062,530
Use of fund balance or net position	-	541,000	-	-	2,000,000	431,100	2,972,100
Total revenue	**$32,842,270**	**$13,931,150**	**$-**	**$3,393,410**	**$18,018,190**	**$2,316,860**	**$70,501,180**
Expenditures:							
Departmental							
City Commission	$509,200	$-	$-	$-	$-	$-	$509,200
City Manager	499,440	-	-	-	-	-	499,440
City Attorney	309,730	-	-	-	-	-	309,730
City Clerk	370,730	-	-	-	-	-	370,730
Human Resources	484,430	-	-	-	-	-	484,430
Finance	1,154,950	-	-	-	-	-	1,154,950
Public Works	5,215,540	4,019,210	-	-	18,018,190	-	27,252,940
Parks and Recreation	5,480,870	-	-	-	-	-	5,480,870
Community Development	3,732,400	-	-	-	-	-	3,732,400
Police - Contractual	11,348,170	-	-	-	-	-	11,348,170
Non-Departmental	674,280	-	-	-	-	-	674,280
Fire/Rescue	-	8,677,530	-	-	-	-	8,677,530
Water Control District	-	1,234,410	-	-	-	-	1,234,410
Information Technology	-	-	-	-	-	1,300,870	1,300,870
Insurance	-	-	-	-	-	858,090	858,090
Vehicle Maintenance	-	-	-	-	-	157,200	157,200
Capital outlay	-	-	-	3,393,410	-	-	3,393,410
Transfers Out	3,062,530	-	-	-	-	-	3,062,530
Debt Service	-	-	-	-	-	-	-
Total expenditures	**$32,842,270**	**$13,931,150**	**$-**	**$3,393,410**	**$18,018,190**	**$2,316,860**	**$70,501,180**
Beginning Fund balance and net position	**$45,795,313**	**$3,326,992**	**$8,413**	**$9,675,787**	**$49,453,032**	**$7,731,789**	**$115,991,326**
Ending Fund balance and net position	**$45,795,313**	**$2,785,992**	**$8,413**	**$9,675,787**	**$47,453,032**	**$7,300,689**	**$113,019,226**
Fund balances and net assets							
Fund balances							
Restricted:							
Fire rescue	$-	$1,010,838	$-	$-	$-	$-	$1,010,838
Water Control District	-	1,775,155	-	-	-	-	1,775,155
Committed:							
Debt service	-	-	8,413	-	-	-	8,413
Assigned:							
Capital projects	750,000	-		9,675,787			10,425,787
Disaster assistance	3,500,000	-	-	-	-	-	3,500,000
Unassigned:	40,545,313	-	-	-	-	-	40,545,313
Net assets			-	-			
Net investment in capital assets	-	-	-	-	10,390,024	577,528	10,967,552
Unrestricted	1,000,000	-	-	-	37,063,008	6,723,161	44,786,169
Total ending fund balances	**$45,795,313**	**$2,785,992**	**$8,413**	**$9,675,787**	**$47,453,032**	**$7,300,689**	**$113,019,226**

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

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Revenue:					
General Fund	$30,545,504	$32,511,976	$34,838,112	$34,482,320	$32,842,270
Street Maintenance Fund	-	-	-	-	4,019,210
Fire/Rescue Fund	6,122,350	6,989,774	7,473,311	7,750,880	8,677,530
Water Control District	683,462	686,037	1,242,515	1,232,450	1,234,410
Debt Service Fund	676,499	700,719	696,237	362,580	-
Capital Projects Fund	1,725,733	2,017,643	6,740,612	2,632,000	3,393,410
Utilities Fund	13,208,573	13,775,003	14,689,917	12,825,210	14,919,100
Stormwater Fund	1,052,775	1,219,804	1,216,447	1,193,100	3,099,090
Vehicle Maintenance Fund	254,070	213,693	214,709	280,700	157,200
Information Technology Fund	966,719	1,018,475	1,056,041	1,689,900	1,300,870
Insurance Fund	763,780	717,903	730,397	808,000	858,090
Total revenue	**$55,999,465**	**$59,851,027**	**$68,898,298**	**$63,257,140**	**$70,501,180**
Expenditures:					
Departmental					
City Commission	$383,230	$386,694	$416,235	$513,170	$509,200
City Manager	429,437	440,404	446,323	491,640	499,440
City Attorney	255,222	237,131	340,180	287,400	309,730
City Clerk	269,274	268,256	290,441	322,730	340,730
Human Resources	292,182	312,764	300,250	507,060	484,430
Finance	780,628	759,313	816,536	1,018,030	1,154,950
Public Works	3,849,475	6,452,447	5,383,254	5,672,150	5,215,540
Parks and Recreation	4,493,188	4,610,275	4,672,919	5,382,180	5,480,870
Community Development	2,058,985	2,584,548	2,668,026	3,438,370	3,732,400
Law Enforcement - Contractual	9,361,542	9,988,008	10,131,708	11,102,650	11,348,170
Non-Departmental	4,489,473	4,994,451	9,969,278	5,746,940	3,736,810
Street Maintenance Fund	-	-	-	-	4,019,210
Fire/Rescue Fund	6,277,346	6,628,831	7,200,435	7,750,880	8,677,530
Water Control District	686,573	851,055	1,236,519	1,232,450	1,234,410
Debt Service Fund	715,144	719,269	715,144	362,580	-
Capital Projects Fund	644,030	975,878	1,013,755	2,632,000	3,393,410
Utilities Fund	10,355,952	11,050,181	11,649,907	12,825,210	14,919,100
Stormwater Fund	980,272	902,811	902,291	1,193,100	3,099,090
Vehicle Maintenance Fund	201,907	185,820	191,237	280,700	157,200
Information Technology Fund	682,971	745,776	888,362	1,689,900	1,300,870
Insurance Fund	638,699	642,300	702,624	808,000	858,090
Total expenditures	**$47,845,530**	**$53,736,212**	**$59,935,423**	**$63,257,140**	**$70,501,180**
Excess of revenue over expenditures	**$8,153,935**	**$6,114,815**	**$8,962,875**	**$-**	**$-**
Beginning Fund Balance and Net Position	$93,941,513	$102,095,448	$108,210,263	$117,173,138	$115,991,326
Ending Fund Balance and Net Position	**$102,095,448**	**$108,210,263**	**$117,173,138**	**$115,991,326**	**$113,019,226**
% Change from FY 2020 Budget					**11.5%**

General Fund

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

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Revenue:					
Taxes	$13,004,889	$13,884,015	$14,547,961	$15,430,160	$16,226,110
Licenses and permits	5,368,949	5,474,304	5,781,941	5,282,440	5,504,300
Intergovernmental revenue	5,734,143	6,517,974	6,330,878	6,349,600	4,020,280
Charges for services	4,296,111	4,209,303	4,743,028	4,704,760	4,776,760
Fines and forfeitures	746,036	868,590	565,709	708,450	476,250
Miscellaneous revenue	1,395,376	1,557,790	2,868,493	1,469,380	1,838,570
Use of fund balance	-	-	-	537,530	-
Total revenue	**$30,545,504**	**$32,511,976**	**$34,838,112**	**$34,482,320**	**$32,842,270**
Expenditures:					
Departmental					
City Commission	$383,230	$386,694	$416,235	$513,170	$509,200
City Manager	429,437	440,404	446,323	491,640	499,440
City Attorney	255,222	237,131	340,180	287,400	309,730
City Clerk	269,274	268,256	290,441	322,730	370,730
Human Resources	292,182	312,764	300,250	507,060	484,430
Finance	780,628	759,313	816,536	1,018,030	1,154,950
Public Works	3,849,475	6,452,447	5,383,254	5,672,150	5,215,540
Parks and Recreation	4,493,284	4,610,275	4,672,919	5,382,180	5,480,870
Community Development	2,058,985	2,584,548	2,668,026	3,438,370	3,732,400
Police - Contractual	9,361,542	9,988,008	10,131,708	11,102,650	11,348,170
Non-Departmental	4,489,473	4,994,451	9,969,278	5,746,940	3,736,810
Total expenditures	**$26,662,732**	**$31,034,291**	**$35,435,149**	**$34,482,320**	**$32,842,270**
Change in fund balance	**$3,882,772**	**$1,477,685**	**$(597,038)**	**$(537,530)**	**$-**
Fund balance:					
Beginning balance	$41,569,424	$45,452,196	$46,929,880	$46,332,843	$45,795,313
Ending balance	**$45,452,196**	**$46,929,880**	**$46,332,843**	**$45,795,313**	**$45,795,313**
Fund balances:					
Assigned:					
Future capital projects	$750,000	$750,000	$750,000	$750,000	$750,000
Disaster Assistance	3,500,000	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	1,000,000
Unassigned	40,369,566	37,891,210	41,545,313	40,545,313	40,545,313
Total fund balances	**$45,452,196**	**$46,929,880**	**$46,332,843**	**$45,795,313**	**$45,795,313**
% Change from FY 2020 Budget					**-4.8%**

General Fund Schedule of Revenues

Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Revenue:					
Taxes					
Ad Valorem Taxes	$8,948,180	$9,640,078	$10,560,846	$11,312,500	$12,180,520
Utility Services Taxes	2,867,886	2,980,857	3,004,506	3,027,660	2,994,080
Communications Services Taxes	867,105	849,276	731,937	750,000	700,840
Local Business Tax	321,718	413,804	250,672	340,000	350,670
Total locally levied taxes	**$13,004,889**	**$13,884,015**	**$14,547,961**	**$15,430,160**	**$16,226,110**
Licenses and Permits & Assessments					
Building Permits	$1,114,379	$1,208,287	$1,376,966	$1,071,800	$1,219,020
Franchise Fees	2,743,815	2,743,555	2,881,043	2,705,190	2,775,480
Special Assessments	1,388,696	1,423,714	1,444,253	1,447,350	1,447,350
Other Permits, Fees And Special Assessments	122,059	98,748	79,680	58,100	62,450
Total licenses, permits & assessments	**$5,368,949**	**$5,474,304**	**$5,781,941**	**$5,282,440**	**$5,504,300**
Intergovernmental Revenue					
State Revenue Sharing	$1,495,283	$1,555,922	$1,632,878	$1,713,880	$1,219,020
Special Fuel Tax: 8th Cent	469,656	481,071	486,701	511,940	-
Alcoholic Beverage License	3,938	5,088	5,520	4,000	4,000
Half Cent Sales Tax	2,873,364	3,020,584	3,041,741	3,087,370	2,656,840
Local Option Gas Tax: 6th cent	466,325	470,797	475,484	489,410	-
Local Option Gas Tax: 1-3 cent	286,041	286,127	289,258	291,200	-
Local Option Gas Tax: 5th Cent	48,352	48,367	48,896	48,300	-
Business Licenses	44,932	49,896	49,146	47,500	42,500
School Resource Officer	46,252	111,005	104,000	156,000	104,000
NRCS Grant Proceeds	-	489,117	-	-	-
FEMA Grant Proceeds	-	-	197,254	-	-
Total intergovernmental revenue	**$5,734,143**	**$6,517,974**	**$6,330,878**	**$6,349,600**	**$4,020,280**

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

Charges for services					
Payment In Lieu of Taxes	$178,700	$171,500	$159,800	$150,700	$138,800
Canal Maintenance Fee-WCD	621,440	630,620	1,163,900	1,055,760	1,020,240
Administrative Fees-WCD	52,800	50,800	50,200	52,600	84,200
Administrative Fees-Fire & Rescue	493,100	460,300	486,700	545,000	547,300
Administrative Fees-Stormwater	81,700	86,500	83,700	82,700	86,800
Administrative Fees-Water & Sewer Fund	967,800	941,600	918,500	906,400	932,000
Privilege Fees Water & Sewer Fund	1,213,700	1,213,700	1,217,000	1,217,000	1,264,400
Election Fees	-	6,417	-	2,000	-
Notary Fees	35	9	-	-	-
Lien Research Fees	65,300	58,040	54,795	55,000	45,000
Lobbyist Registration	1,300	1,000	700	400	400
Dishonored Payment Fees	1,186	1,301	1,120	500	1,000
Community Garden Plot	520	320	110	200	200
Park Shelter Rentals	15,083	13,826	16,673	15,400	16,320
Park Concessions	954	975	777	900	750
Facility Rentals	29,560	26,865	23,671	27,000	26,600
Pool Admissions	11,010	11,896	12,490	10,800	16,200
City Swim Lessons	8,468	4,471	12,073	6,300	7,500
Private Swim Lessons	-	-	105	-	-
Swim Central Lessons	15,116	11,005	3,526	11,800	10,000
Teen Club Dues	30,591	42,241	35,332	30,000	35,000
Senior Trips & Activities	6,668	3,077	1,122	5,700	2,000
Teacher Planning Days	25,288	17,495	17,860	19,400	19,400
Adult Sports	3,225	2,956	4,525	3,300	4,400
Youth Soccer	25,623	35,054	40,369	35,000	38,000
Youth Baseball	12,730	9,867	7,796	10,600	9,000
Family Trips	3,417	4,357	3,135	3,800	3,000
Summer Recreation & Camps	248,427	239,404	237,470	260,000	278,200
Holiday Camp	16,595	17,520	14,628	17,300	17,000
Spring Camp	16,920	17,543	16,190	18,000	18,000
Recreation Concessions	1,667	899	17	1,500	500
Youth Basketball	9,784	10,280	9,900	9,800	10,500
Fee Supported Events	1,692	5,353	7,124	7,600	6,500
Haunted Hamptons	25,836	2,916	32,388	33,000	38,000
Afterschool Program	99,956	98,786	98,738	100,300	90,550
Registration Fees	9,920	10,410	10,595	9,000	9,000
Total charges for services	**$4,296,111**	**$4,209,303**	**$4,743,028**	**$4,704,760**	**$4,776,760**

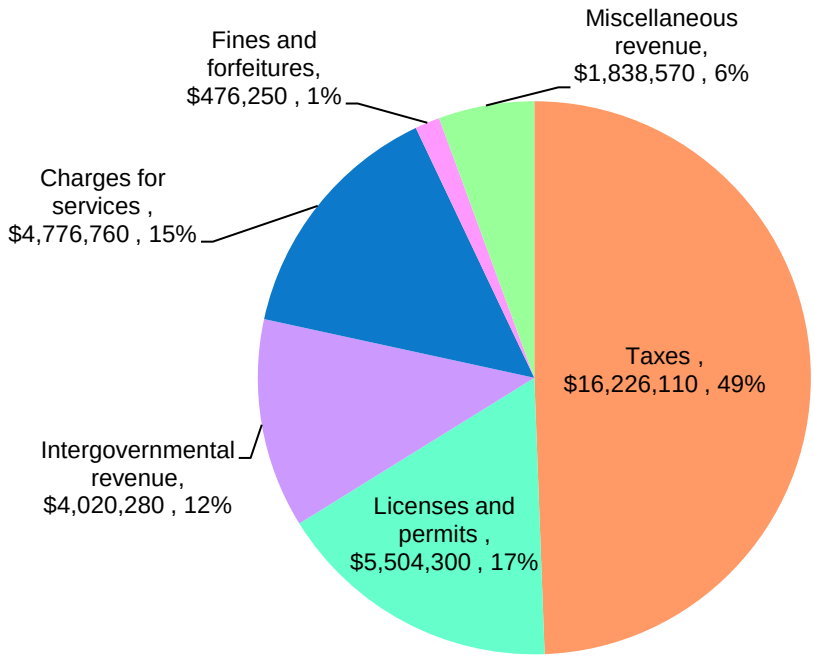
General Fund Schedule of Revenues – continued

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Fines and Forfeitures					
Judgment & Fines- County Court	$119,336	$120,802	$78,130	$120,000	$55,000
Fines-Violation of Local Ordinances	585,473	682,023	475,580	559,950	400,000
Fines-Parking Citations	4,002	6,205	2,068	3,000	2,000
Mitigation Settlements	16,310	27,620	-	15,000	10,000
Fines-Local Ordinance Application	20,415	31,440	9,680	10,000	9,000
Mitigation Application	500	500	250	500	250
Total fines and forfeitures	**$746,036**	**$868,590**	**$565,709**	**$708,450**	**$476,250**
Miscellaneous Revenue					
Interest Earnings	$209,111	$421,892	$1,615,890	$350,000	$602,930
Facilities rental	814,141	834,927	848,366	843,700	870,910
Tower Leases	264,374	238,872	314,601	269,180	273,230
Miscellaneous Revenue-Other	59,083	48,329	39,664	-	85,000
Veteran's Memorial Plate Sales	85	71	28	-	-
Recycling Proceeds	20,646	6,359	-	-	-
Fuel Tax Refund	7,316	7,330	7,237	6,500	6,500
Workers' Compensation Reimbursements	8,683	-	3,676	-	-
Miscellaneous Charges-Employee ID Cards	-	10	30	-	-
Miscellaneous - Other	11,937	-	55,000	-	-
Total miscellaneous revenue	**$1,395,376**	**$1,557,790**	**$2,884,493**	**$1,469,380**	**$1,838,570**
Use of Fund Balance					
Use of Fund Balance or Net Position	$-	$-	$-	$537,530	$-
Total other financing sources	**$-**	**$-**	**$-**	**$537,530**	**$-**
Total revenue	**$30,545,504**	**$32,511,976**	**$34,854,010**	**$34,482,320**	**$32,842,270**
% Change from FY 2020 Budget					**-4.8%**

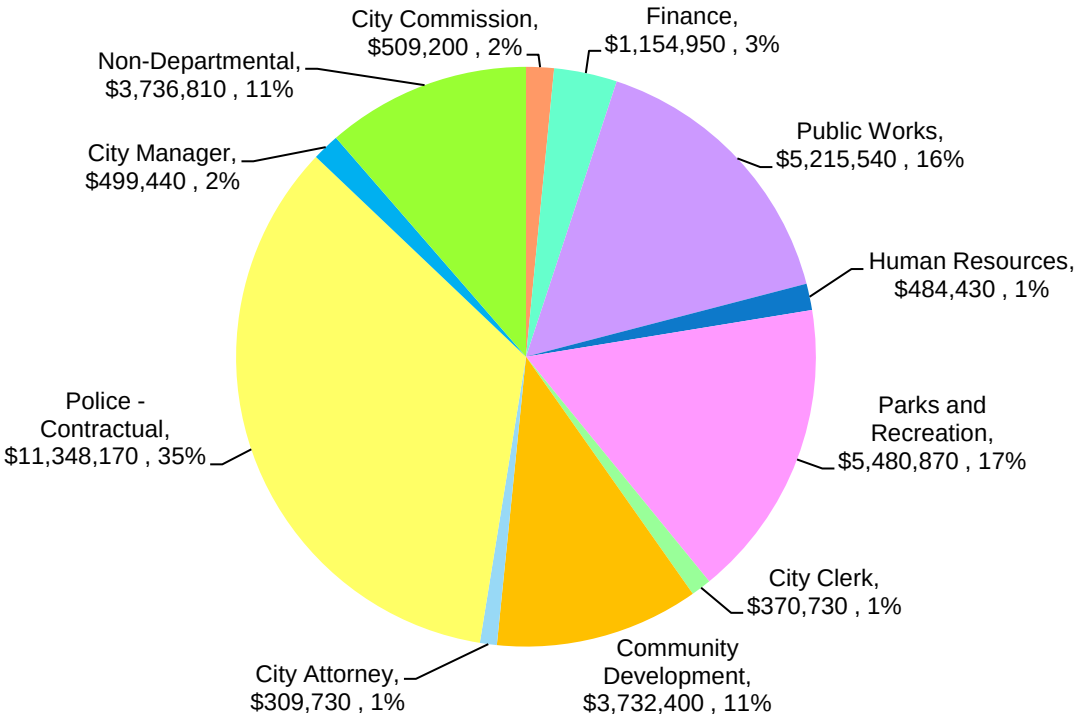
General Fund Schedule of Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Expenditures:					
City Commission	$383,230	$386,694	$416,235	$513,170	$509,200
City Manager	429,437	440,404	446,323	491,640	499,440
City Attorney	255,222	237,131	340,180	287,400	309,730
City Clerk	269,274	268,256	290,441	322,730	370,730
Human Resources	292,182	312,764	300,250	507,060	484,430
Finance	780,628	759,313	816,536	1,018,030	1,154,950
Public Works	3,849,475	6,452,447	5,383,254	5,672,150	5,215,540
Parks and Recreation	4,493,284	4,610,275	4,672,919	5,382,180	5,480,870
Community Development	2,058,985	2,584,548	2,668,026	3,438,370	3,732,400
Police - Contractual	9,361,542	9,988,008	10,131,708	11,102,650	11,348,170
Non-departmental	4,489,473	4,994,451	9,969,278	5,746,940	3,736,810
Total expenditures	**$26,662,732**	**$31,034,291**	**$35,435,149**	**$34,482,320**	**$32,842,270**
% Change from FY 2020 Budget					**-4.8%**

General Fund Revenue by Source – FY 2021



General Fund Expenditures by Department – FY 2021



General Fund – 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 2020)

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

City Vision

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

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

Strategic Priorities and Performance Measures

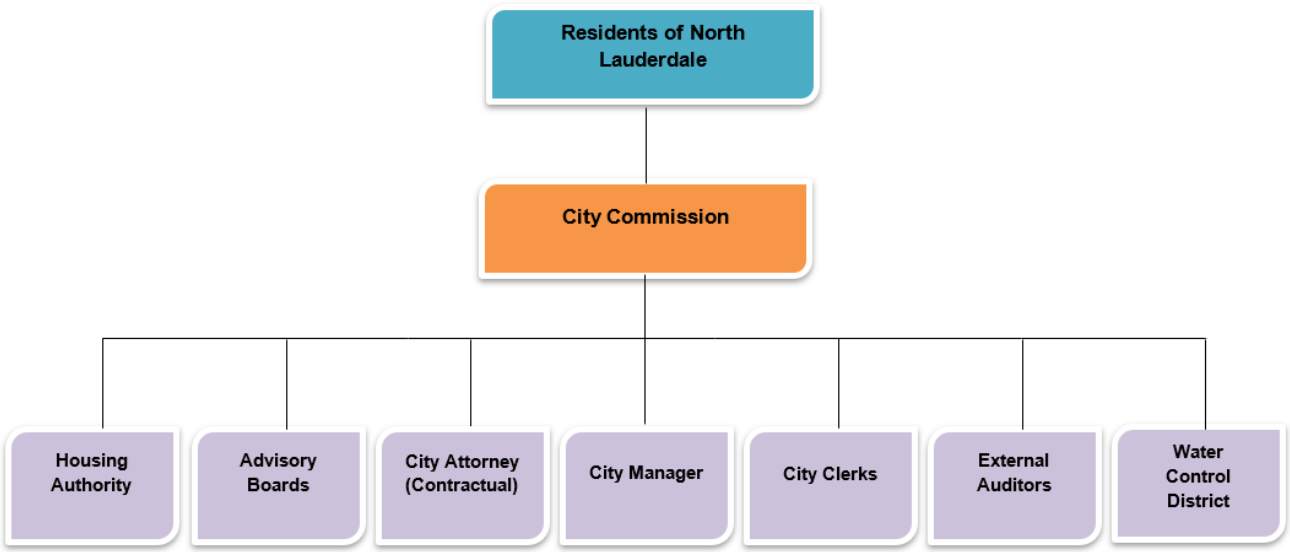
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

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

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Percent of employees directly under the Commission's control evaluated per City Charter, per year.	100%	100%	100%	100%	100%

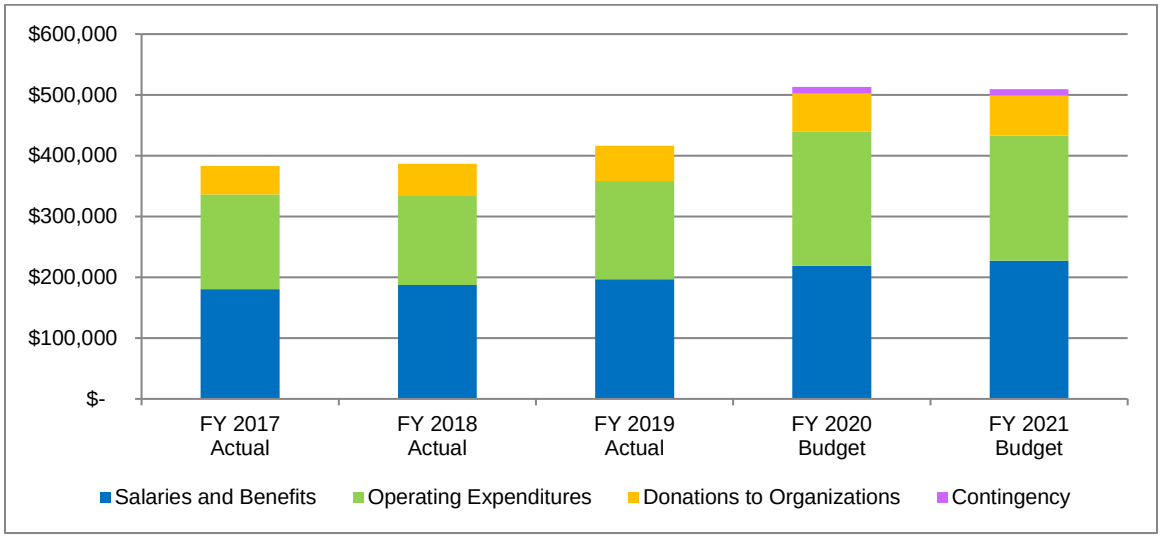
City Commission Organizational Chart



City Commission Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
City Commission (0101)					
Executive Salaries	$78,277	$79,929	$81,548	$87,220	$88,100
Commission Monthly Reimbursement	21,424	21,263	21,091	21,270	23,700
FICA Taxes	7,840	7,986	8,026	8,420	8,600
Commission Statutory Pension	6,991	6,991	13,649	14,860	7,000
Health/Dental Insurance	64,638	69,437	70,963	85,290	98,100
Life Insurance	1,501	1,572	1,622	1,700	1,700
Lobbying	7,500	-	-	40,000	40,000
Re-Districting	-	-	-	-	-
Travel And Per Diem	6,461	2,232	8,314	8,000	10,000
Communication Services	690	671	822	1,000	1,000
General Printing & Binding	-	-	62	500	500
Promotional Activities	3,670	5,286	3,252	7,000	7,000
Other Current Charges-Miscellaneous	386	633	559	2,000	2,000
General Office Supplies	-	36	395	500	500
Meetings	430	605	444	1,500	1,500
Miscellaneous Operating Supplies	23	38	-	-	-
Books/Subscriptions/Publications	20	25	30	300	300
Memberships/Professional Dues	11,089	13,841	21,498	18,000	18,000
Training and Seminars	-	690	6,685	3,000	3,000
Workers' Compensation	210	180	120	90	70
Information Technology	125,270	122,450	119,420	139,530	122,270
Area Agency On Aging	14,651	15,489	15,685	18,160	17,190
Commission Requests	159	3,000	2,500	3,000	3,000
Women In Distress	4,000	4,400	4,400	5,000	5,000
Boys And Girls Club	18,000	18,000	18,000	18,000	18,000
Junior Achievement	-	6,690	6,400	6,580	6,420
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	5,000	-	5,500	6,000	6,000
Miscellaneous Donations	-	-	-	-	5,000
Contingency-Commission	-	-	-	11,000	10,000
Total City Commission	**$383,230**	**$386,694**	**$416,235**	**$513,170**	**$509,200**
% Change from FY 2020 Budget					**-0.8%**

City Commission Department – 5-Year Cost Comparison



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 2020)

- ✓ Developed a Balanced Budget for FY 2021
- ✓ Added a new marquee sign at Hampton Pines Park
- ✓ Developed a Donation Ordinance and updated the Travel Ordinance
- ✓ Began live-streaming of Commission meetings
- ✓ Implemented virtual meetings as necessitated by the pandemic – Covid-19
- ✓ Food Giveaways and Cares Act financial assistance to the community as a result of Covid-19

Upcoming Initiatives

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

Strategic Priorities and Performance Measures

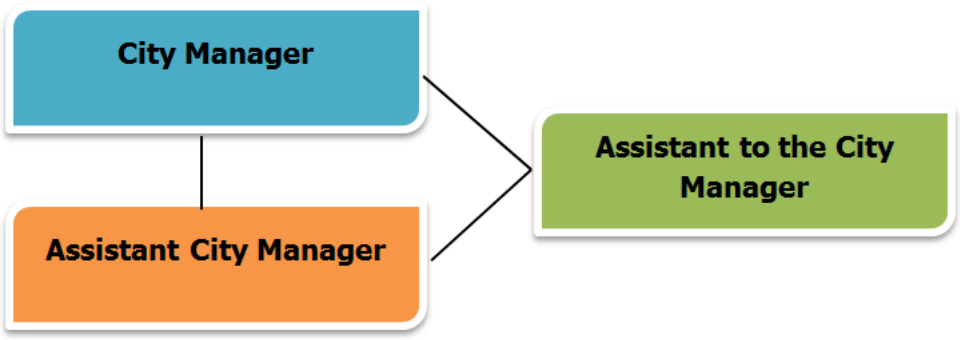
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

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

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Percent of policies approved by the Commission implemented and a shared vision developed that leads to the preparation and timely submission of the proposed budget.	100%	100%	100%	100%	100%

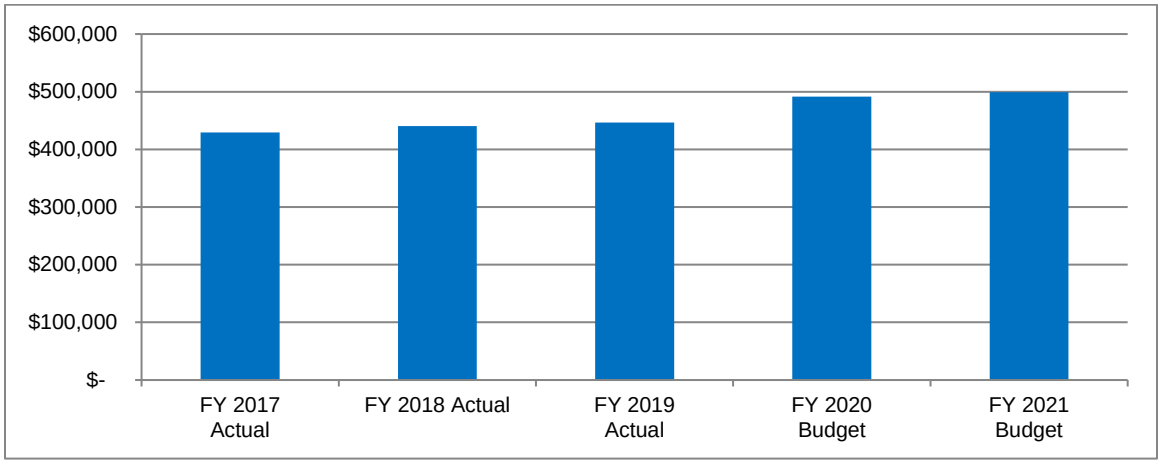
City Manager Organizational Chart



City Manager Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
City Manager (0501)					
Regular Salaries and Wages	$248,665	$254,757	$258,178	$272,390	$280,100
Flexible Spending Contribution	2,550	2,600	2,600	2,600	2,600
Overtime	-	-	-	500	500
FICA Taxes	15,330	15,660	16,084	17,580	17,600
401 (A) Retirement	61,899	63,144	64,357	65,670	67,000
457 Deferred Compensation	25,250	25,635	26,116	26,450	28,300
Health/Dental Insurance	27,231	28,764	30,815	36,560	40,500
Disability Insurance	5,833	6,239	6,257	6,910	7,200
Life Insurance	511	511	538	640	600
John Hancock Life Insurance	5,700	5,700	5,700	5,700	5,700
Miscellaneous Consulting Services	-	-	-	4,500	2,000
Travel and Per Diem	860	1,536	63	3,500	3,500
Communication Services	534	650	600	1,000	700
Vehicle Lease Payments	4,428	4,509	5,508	5,520	6,000
General Printing & Binding	-	-	-	500	500
Miscellaneous Marketing/Info Tools	-	-	-	2,000	2,000
Other Current Charges-Miscellaneous	-	-	25	1,500	1,000
City Manager's Miscellaneous Expense	66	-	70	1,000	1,000
General Office Supplies	785	98	726	500	500
Fuel-City Vehicles	-	900	772	1,500	1,500
Books/Subscriptions/Publications	-	-	-	500	500
Memberships/Professional Dues	2,015	2,015	2,015	2,500	2,500
Training and Seminars	390	730	-	2,000	1,250
Workers' Compensation	550	450	310	220	190
Information Technology	26,840	26,240	25,590	29,900	26,200
Total City Manager	**$429,437**	**$440,404**	**$446,323**	**$491,640**	**$499,440**
% Change from FY 2020 Budget					**1.6%**

City Manager Department – 5-Year Cost Comparison



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 2020)

- ✓ 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

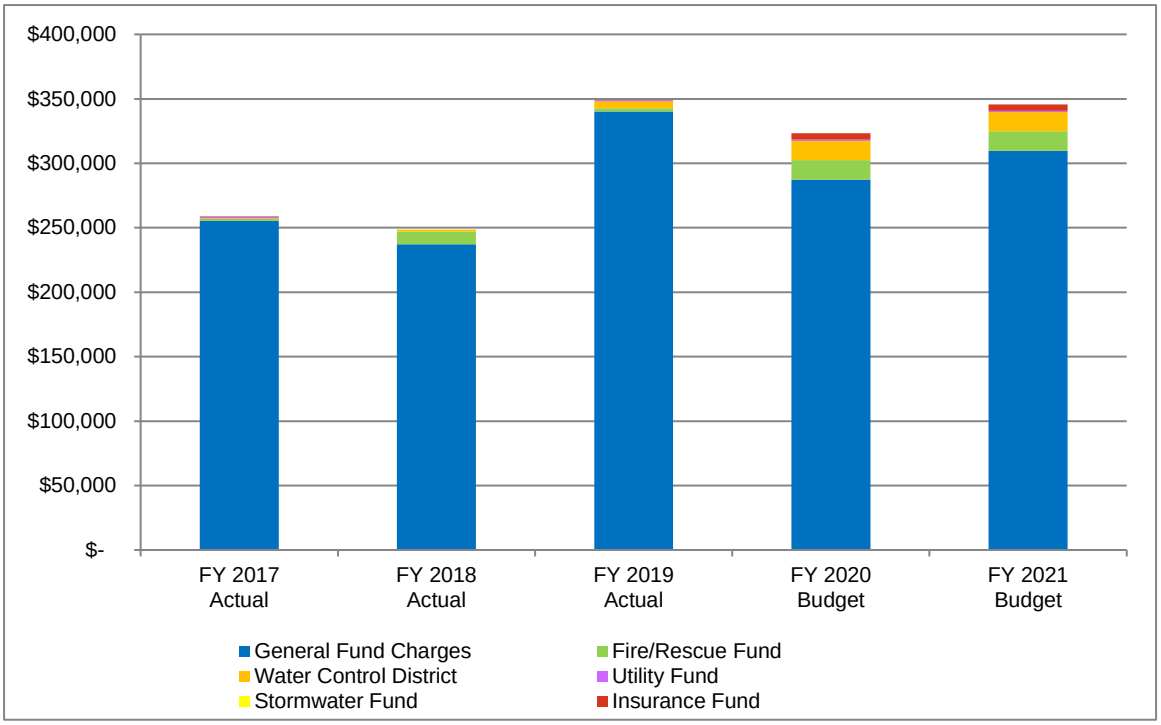
Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Annual number of ordinances prepared/reviewed.	17	20	11	15	15
Annual number of resolutions prepared/reviewed.	122	106	128	110	110
Annual number of Agenda Orders prepared.	SEU 3 SPR 3 VAR 0	SEU 6 SPR 6 VAR 1	SEU 6 SPR 5 VAR 1	SEU 3 SPR 3 VAR 1	SEU 3 SPR 3 VAR 1
Annual number of Memoranda prepared.	65	66	92	75	75

City Attorney Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
City Attorney (1401)					
Legal Services-City Retainer	$192,992	$197,800	$205,651	$210,900	$217,230
Legal Services-Human Resources	5,392	4,587	47,602	8,000	15,000
Legal Services-Finance	731	838	-	2,500	2,000
Legal Services-Code Enforcement	46,705	31,823	63,701	45,000	60,000
Legal Services-Comm Development	3,064	-	-	10,000	5,000
Legal Services-Public Works	1,397	172	450	2,500	2,000
Legal Services-Parks and Rec	172	279	1,193	1,000	1,500
Legal Services-General Matters	-	-	-	2,000	1,000
Legal Services-City Clerk	3,849	774	19,711	2,500	3,000
Reimbursable Expenditures	920	858	1,872	3,000	3,000
Total General Fund Charges	**$255,222**	**$237,131**	**$340,180**	**$287,400**	**$309,730**
Informational:					
Budgeted in Other Funds					
Fire/Rescue Fund (115)	$1,548	$10,034	$2,520	$15,000	$15,000
Water Control District (131)	452	1,387	5,107	15,000	15,000
Utility Fund (401)	1,122	-	630	1,000	1,000
Insurance Fund (550)	387	-	338	5,000	5,000
Total Other Funds	**$3,509**	**$11,421**	**$8,595**	**$36,000**	**$36,000**
Total City Attorney	**$258,731**	**$248,552**	**$348,775**	**$323,400**	**$345,730**

% Change from FY 2020 Budget **7.8%**

City Attorney Department – 5-Year Cost Comparison



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 2020)

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

Upcoming Initiatives

In the coming year, the office plans to:

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

Strategic Priorities and Performance Measures

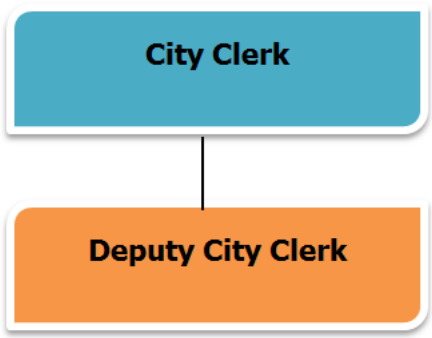
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

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

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Percent ordinances/resolutions fully executed within three working days of adoption.	100%	100%	100%	100%	100%
Percent of Commission correspondence addressed within 48 hours of initial request.	95%	95%	95%	95%	95%
Percent of legal advertisements accurately prepared and timely placed.	100%	100%	100%	100%	100%
Percent of time Commission meeting minutes are posted on City website within 5 working days after final approval.	N/A	100%	100%	100%	100%

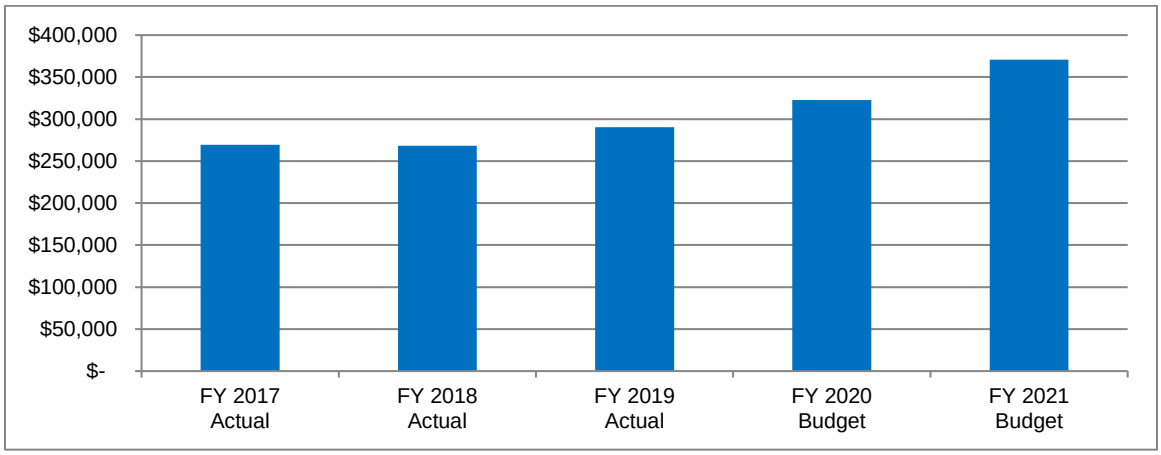
City Clerk Organizational Chart



City Clerk Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
City Clerk (1801)					
Regular Salaries and Wages	$116,981	$120,924	$132,191	$140,120	$143,900
Sick/Vacation Payout	-	-	-	-	33,000
FICA Taxes	8,604	8,908	9,756	11,150	11,100
401 (A) Retirement	16,116	16,854	18,406	19,620	19,900
457 Deferred Compensation	940	1,188	1,250	1,450	800
Health/Dental Insurance	23,510	24,828	26,706	31,710	38,200
Disability Insurance	1,119	1,218	1,320	1,570	2,000
Life Insurance	511	511	538	640	600
Travel and Per Diem	1,100	612	1,449	3,000	4,000
Miscellaneous Marketing/Info Tools	-	170	609	2,000	2,000
Codification of Ordinance	950	4,775	3,675	6,500	6,500
Newsletter	21,835	21,510	15,099	25,000	25,000
City Stationary	3,466	2,778	2,553	3,000	3,000
Other Current Charges-Miscellaneous	1,327	914	2,047	10,800	6,000
Legal Advertising	12,925	15,077	17,980	17,000	20,000
Community Recognition	35	-	130	1,500	-
Election Expenditures	11,541	1,069	10,980	2,000	13,000
General Office Supplies	-	559	1,080	1,000	1,000
Books/Subscriptions/Publications	1,086	575	754	1,200	1,200
Memberships/Professional Dues	475	675	929	1,500	1,500
Training and Seminars	1,783	1,181	198	2,000	3,000
Workers' Compensation	230	190	130	100	90
Information Technology	44,740	43,740	42,660	39,870	34,940
Total City Clerk	**$269,274**	**$268,256**	**$290,441**	**$322,730**	**$370,730**
% Change from FY 2020 Budget					**14.9%**

City Clerk Department – Schedule of Detail Expenditures



General Fund – Operating Departments

Human Resources

Finance

Public Works

Parks and Recreation

Community Development

Police

Non-Departmental

Human Resources

Mission

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

Background

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

Core Services

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

Accomplishments (FY 2020)

- 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
- Implement E-Verify internet-based program to verify identity and work eligibility of newly hired employees.

Strategic Priorities and Performance Measures

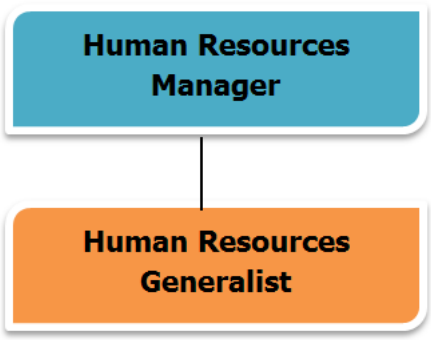
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

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 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 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%	96%	100%	100%
Percent of data entry associated with payroll reviewed and approved prior to each bi-weekly payroll.	98%	99%	99%	100%	100%
Percent of time the certified list is completed within 2 weeks of the last interview.	96%	95%	95%	100%	100%
Number of HR sponsored training events and programs offered to employees during the fiscal year. Note: This is a new measure for FY 2018.	N/A	7	9	8	8

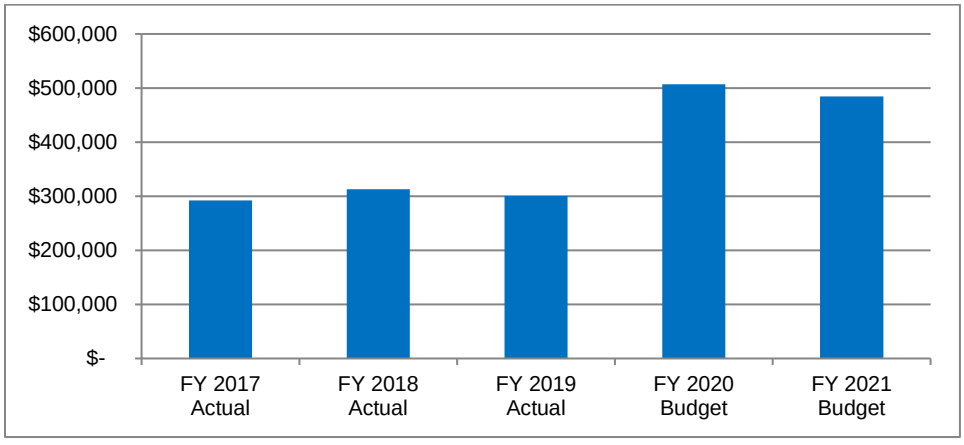
Human Resources Organizational Chart



Human Resources Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Human Resources (0601)					
Regular Salaries and Wages	$120,197	$129,045	$132,879	$190,190	$158,100
Internships	7,853	-	-	25,000	10,000
FICA Taxes	9,377	9,381	9,651	14,960	12,200
401 (A) Retirement	14,930	17,991	18,528	26,510	22,000
457 Deferred Compensation	1,779	2,000	2,029	2,700	1,300
Health/Dental Insurance	24,588	24,828	26,706	55,500	38,200
Disability Insurance	854	1,026	1,332	2,100	2,000
Life Insurance	298	341	359	630	400
Unemployment Compensation	5,737	653	566	10,000	10,000
Miscellaneous Consulting Services	-	-	2,450	15,000	10,000
Temporary Assistance	-	15,008	-	15,000	25,000
Flexible Spending Admin Fees	2,165	2,538	2,170	4,000	4,000
Contractual Services	-	-	-	-	46,000
Travel and Per Diem	-	442	821	3,500	3,500
General Printing & Binding	954	1,681	949	2,000	2,000
Employee Wellness Program	5,156	3,278	3,670	6,000	6,000
Employee Events	23,705	24,933	26,151	28,000	29,400
Recognition Events	4,157	6,560	4,826	5,000	5,500
Employee Incentive Program	4,000	4,690	4,465	5,000	5,500
Other Current Charges-Miscellaneous	-	34	106	500	500
Advertising	15,790	16,139	8,929	16,000	16,000
Random Drug Testing	-	225	90	1,000	3,300
Civil Service Test	-	-	-	1,000	1,000
Pre-Employment Screening	6,000	7,285	9,716	15,000	15,000
General Office Supplies	1,063	618	571	2,000	2,000
Books/Subscriptions/Publications	1,757	599	1,136	2,000	2,000
Memberships/Professional Dues	503	950	632	1,500	1,500
Training and Seminars	749	1,436	1,394	2,000	2,000
Workforce Training	4,580	5,883	5,854	15,000	15,000
Workers' Compensation	200	210	140	100	90
Information Technology	35,790	34,990	34,130	39,870	34,940
Total Human Resources	**$292,182**	**$312,764**	**$300,250**	**$507,060**	**$484,430**
% Change from FY 2020 Budget					**-4.5%**

Human Resources Department – 5-Year Cost Comparison



Finance

Mission

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

Core Services

- Provide administrative, operational and financial assistance to management, elected officials and the City's residents.
- Provide accounting and financial reporting functions including, accounts payable, payroll, budgeting, revenue collection and purchasing.
- Prepare all financial reports – including the Comprehensive Annual Financial Report (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 2020)

- ✓ Received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award for the 38th consecutive year.
- ✓ Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation for the 27th year.
- ✓ Monitored and implemented changes in reporting requirements recommended by the Florida Auditor General, GFOA and Government Accounting Standards Board.
- ✓ Continued staff cross training on various functions of the department.
- ✓ Enhanced the City's processes and internal controls regarding compliance with procurement guidelines.
- ✓ Conducted revenue & expenditure analysis to support and justify assessments and various fees
- ✓ Contracted a Utility Rate study to determine the sufficiency of the water and sewer rates.
- ✓ Evaluated the financial implications of a vehicle fleet leasing program.
- ✓ Implemented a new Smart Phone Meter Reading system for utility billing.
- ✓ Updated the Travel Policy Ordinance
- ✓ Issued an RFP for Audit Services and transitioned to new audit firm

Upcoming Initiatives

- Maintain the GFOA Awards for financial reporting and budget presentation; implement technical changes as required.
- Review and update changes, as necessary, to the City's Financial Administrative Policies.
- Monitor the utility billing division that has been outsourced to US Water Services Corporation and enhance procedures.
- Implement a new payment system for utility payments to provide a better experience with more options.
- Conduct a 5-year Fire Assessment Rate Study for the Fire/Rescue Department.
- Implement e-bidding for formal procurements.

Strategic Priorities and Performance Measures

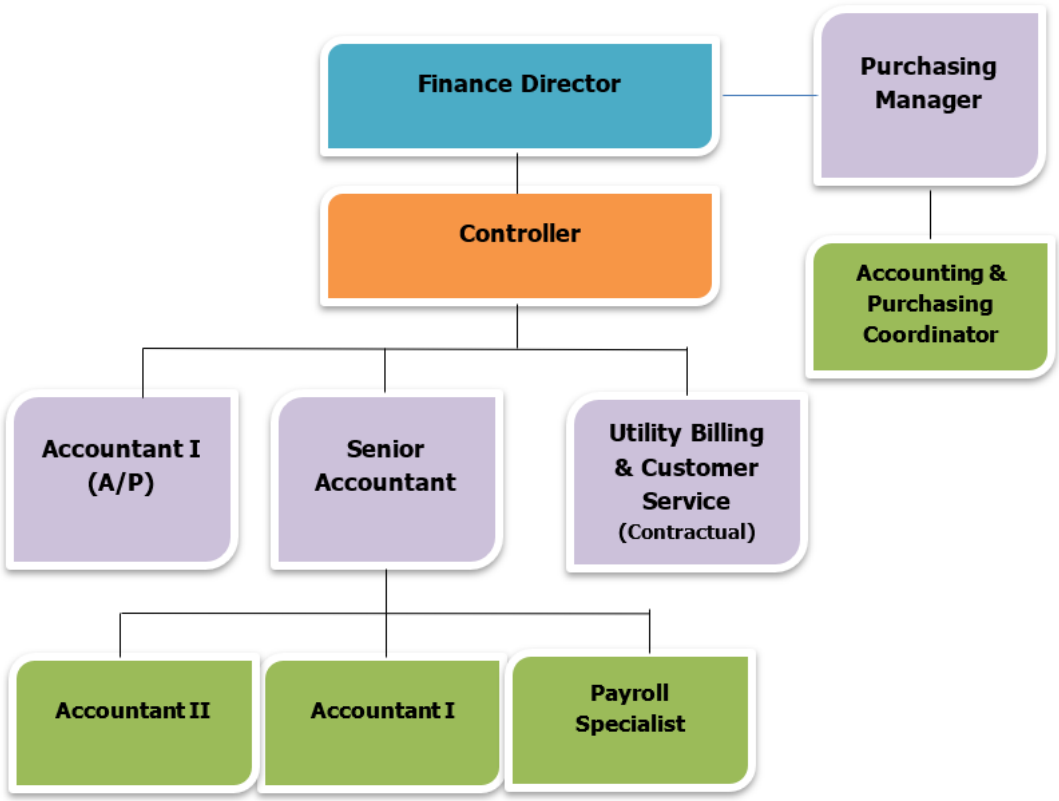
Citywide Goal: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility

Department Objectives:

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

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
GFOA's Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting achieved	Yes	Yes	Yes	Yes	Yes
Number of Purchase Orders Issued	479	439	476	475	475
Number of A/P Checks Issued	3131	3299	3360	3,350	3,350
Number of Solicitations Issued	5	5	8	10	8
Repeat finance department items in the Management Letter for the prior fiscal year.	None	None	None	None	None

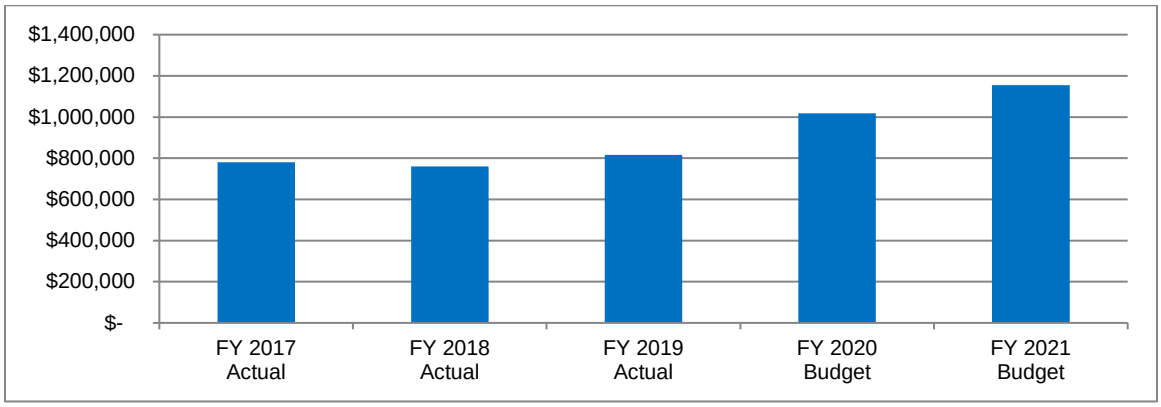
Finance Organizational Chart



Finance Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Finance (0906)					
Regular Salaries And Wages	$461,280	$438,900	$497,011	$574,570	$661,900
Overtime	216	-	11	500	500
FICA Taxes	34,206	32,581	37,148	44,330	50,660
401 (A) Retirement	56,364	44,513	59,844	80,300	91,900
457 Deferred Compensation	4,251	3,567	4,288	5,700	6,000
Health/Dental Insurance	90,414	77,025	71,810	122,320	152,500
Disability Insurance	3,548	4,040	3,632	6,240	6,770
Life Insurance	1,363	1,264	1,416	1,710	2,050
Temporary Assistance	-	30,250	-	10,000	10,000
Application Programming	-	-	-	10,000	10,000
Auditors	50,400	50,400	58,000	58,000	60,000
Accounting Services	2,250	-	6,000	6,500	6,500
Travel And Per Diem	-	25	136	4,000	3,000
General Printing & Binding	1,320	2,238	3,496	3,500	4,000
Other Current Charges-Miscellaneous	860	860	930	1,200	1,200
General Office Supplies	-	1,547	2,104	2,500	2,500
Books/Subscriptions/Publications	-	-	538	1,000	1,000
Memberships/Professional Dues	650	800	645	1,500	1,500
Training And Seminars	866	563	745	4,000	4,000
Workers' Compensation	1,060	760	530	430	360
Information Technology	71,580	69,980	68,250	79,730	78,610
Total Finance	**$780,628**	**$759,313**	**$816,536**	**$1,018,030**	**$1,154,950**
% Change from FY 2020 Budget					**13.4%**

Finance Department – Schedule of Detail Expenditures



Public Works

Mission

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

Core Services

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

Administration

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

Building / Facility Maintenance

This Division is responsible for the upkeep and janitorial services of all City facilities. In addition, this Division ensures that all City facilities are in safe and proper working order and meet all applicable City codes.

Grounds Maintenance

This Division is responsible for the maintenance of all medians, right of ways and easements in an attractive manner.

Streets Lighting

This Division is responsible for the maintenance of both standard and decorative street lights throughout the City.

Canal Maintenance

This Division's primary responsibility is to maintain water flow in the City's canals and lakes by ensuring that waterways are free of debris and evasive aquatic plants. This goal is achieved by adhering to spraying schedules that are designed to control the spread of noxious aquatic plants that impede water flow. The Canal Division also has a code enforcement officer. This officer addresses code issues related to vegetation on the canal banks, but will also be able to assist regarding other code concerns and violations that occur at the rear of properties on the water, via lakes and canals.

Accomplishments (FY 2020)

- ✓ Replaced air conditioning units as needed in various City facilities
- ✓ Held two (2) household hazardous waste events
- ✓ Began Rock Island Road intersection improvements
- ✓ Continued citywide entryway sign project
- ✓ Began citywide wall repair and painting project
- ✓ Median enhancements and plantings
- ✓ Continued replacement of bulbs for street lights with energy efficient units
- ✓ City wide street safety enhancements

Upcoming Initiatives

- Complete Rock Island Road intersection improvements
- Complete citywide wall repair and painting project
- Continue headwall replacement program at various canal culvert crossings
- Wind Mitigation Project at Fire Stations 34 and 44
- Wind Mitigation Project at City Hall and Champions Hall
- Security Projects at City Hall

Strategic Priorities and Performance Measures

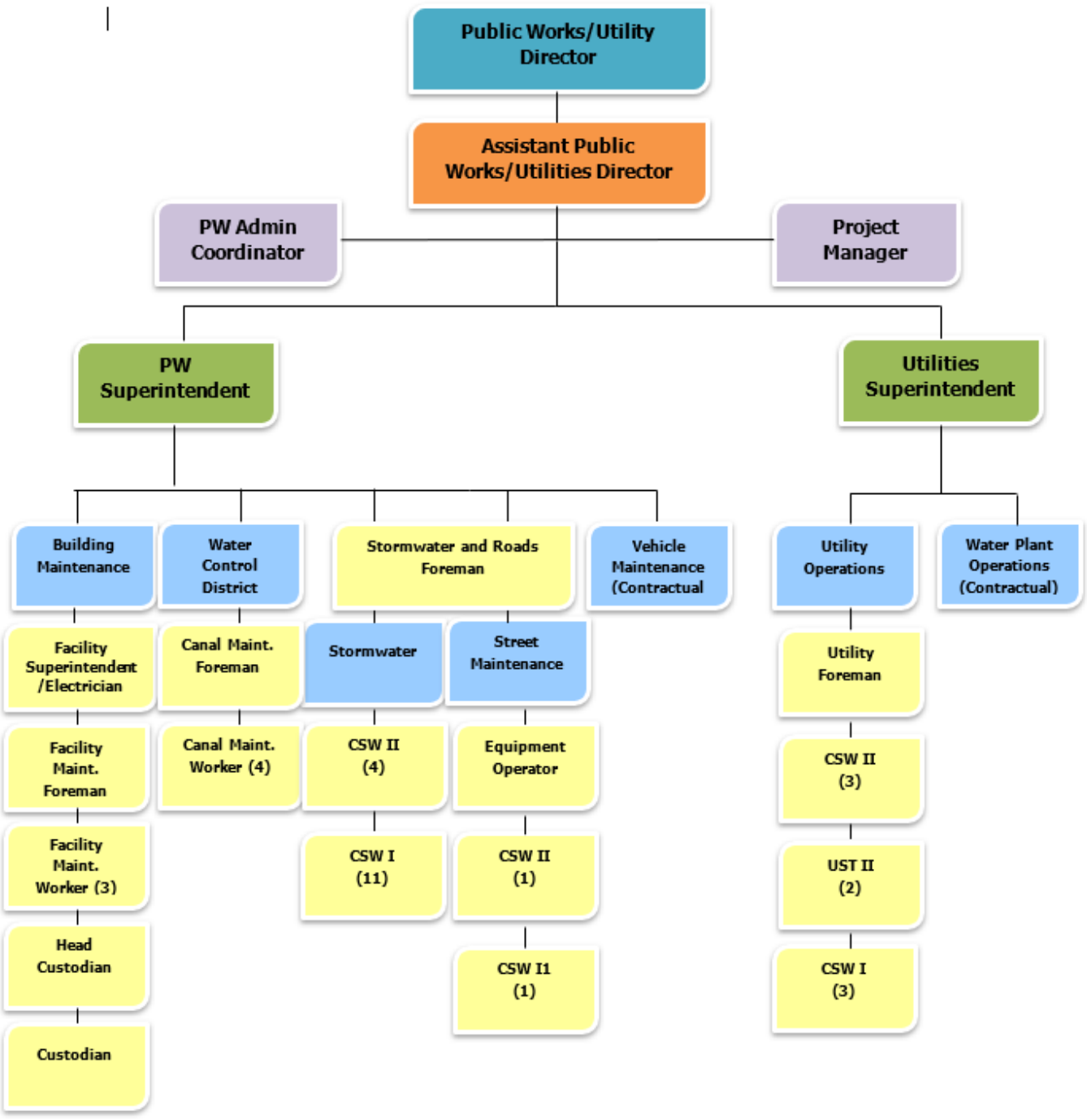
Citywide Goals: Provide Outstanding Services while maintaining Public Accountability and Fiscal Responsibility; Contribute to Neighborhood Improvement, Community Image and Quality of Life

Department Objectives:

- Prepare all required qualitative activity reports for the department on time.
- Resolve all citizen complaints received to their satisfaction.
- Complete the monthly maintenance of all decorative site lighting throughout the City's roadways.

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Percent all required qualitative activity reports prepared for the department were completed on time.	95%	97%	97%	98%	98%
Percent of citizen complaints resolved to their satisfaction.	96%	97%	97%	98%	98%
Percent of all decorative site lighting throughout the City's roadways that were maintained monthly.	100%	100%	100%	100%	100%

Public Works/Utilities Organizational Chart



Public Works Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Building Maintenance (3941)					
Regular Salaries And Wages	$358,153	$362,797	$383,900	$479,060	$503,000
Overtime	6,297	11,416	22,371	5,000	6,000
Tuition Assistance	-	-	-	-	6,000
FICA Taxes	26,618	27,313	30,067	37,040	38,600
401 (A) Retirement	42,578	28,022	38,728	57,500	64,700
457 Deferred Compensation	500	1,385	2,241	3,700	3,800
Health/Dental Insurance	96,044	87,558	80,527	124,280	141,600
Disability Insurance	3,135	3,047	2,827	4,500	6,000
Life Insurance	1,442	1,305	1,322	1,890	1,800
Temporary Assistance	-	1,199	-	2,000	-
Architect And Engineering	15,345	24,670	16,648	20,000	15,000
Pest Control	3,181	4,591	10,920	5,000	6,500
Travel And Per Diem	10	7	27	500	1,000
Electricity	6,809	6,716	7,386	10,000	10,000
R&M-Structures & Buildings	98,332	130,869	139,380	245,000	250,000
R&M-Equipment	13,185	27,820	26,431	35,000	30,000
Vehicle Leasing	-	-	-	-	37,860
General Printing & Binding	587	601	2,602	1,000	2,000
Other Current Charges-Miscellaneous	600	224	2,356	1,000	1,000
General Office Supplies	-	1,858	2,376	3,000	5,000
Signs and Banners	-	-	-	-	20,000
Fuel-City Vehicles	10,336	11,737	9,817	15,000	12,000
Operating Equipment	3,343	289	20	-	-
Cleaning Chemicals & Supplies	14,526	18,132	24,333	20,000	25,000
Uniform Purchase	1,815	2,643	3,282	3,000	3,000
Safety Equipment	5,580	7,574	9,298	5,000	7,000
Books/Subscriptions/Publications	-	-	108	200	500
Memberships/Professional Dues	6,530	3,876	3,102	4,000	4,000
Training And Seminars	445	-	399	1,000	2,000
Workers' Compensation	11,270	18,210	9,890	10,470	8,180
Vehicle Maintenance	44,204	28,800	26,800	23,500	-
Information Technology	44,740	52,490	51,190	119,600	113,540
Capital Machinery	15,800			-	-
Hurricane Irma	15,282	3,732	-	-	-
Total Building Maintenance	**$846,687**	**$868,881**	**$908,347**	**$1,237,240**	**$1,325,080**
Facility Maintenance (3942)					
R&M-Structures & Buildings	$37,667	$118,307	$382,995	$25,000	$25,000
Environmental Permits	-	320	-	-	-
Hurricane Irma	-	18,268	-	-	-
Total Facility Maintenance	**$37,667**	**$136,895**	**$382,995**	**$25,000**	**$25,000**

Public Works Department – Schedule of Detail Expenditures – continued

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Grounds Maintenance (3944)					
Regular Salaries And Wages	-	-	-	-	$404,800
Overtime	-	-	-	-	5,000
FICA Taxes	-	-	-	-	31,000
401 (A) Retirement	-	-	-	-	56,200
457 Deferred Compensation	-	-	-	-	1,700
Health/Dental Insurance	-	-	-	-	156,200
Disability Insurance	-	-	-	-	5,000
Life Insurance	-	-	-	-	2,000
Architect and Engineering	-	-	-	-	30,000
Electricity	-	-	-	-	2,000
Water - County Irrigation	-	-	-	-	30,000
R&M-Equipment	-	-	-	-	10,000
R&M-Grounds/Landscaping	-	-	-	-	75,000
R&M-Irrigation	-	-	-	-	25,000
R&M-Miscellaneous	-	-	-	-	25,000
Vehicle Leasing	-	-	-	-	35,500
General Office Supplies	-	-	-	-	500
Fuel-City Vehicles	-	-	-	-	12,000
Operating Equipment	-	-	-	-	10,000
Chemicals	-	-	-	-	10,000
Uniform Purchase	-	-	-	-	7,000
Safety Supplies	-	-	-	-	5,000
Membership/Professional Dues	-	-	-	-	500
Training And Seminars	-	-	-	-	500
Workers' Compensation	-	-	-	-	6,820
Total Grounds Maintenance	**$-**	**$-**	**$-**	**$-**	**$946,720**

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

Public Works Department – Schedule of Detail Expenditures – continued

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Street Lighting (3946)					
Regular Salaries And Wages	$314,605	$230,828	$194,809	$311,210	$-
Overtime	21,239	25,059	12,181	8,000	-
FICA Taxes	23,865	17,940	14,528	24,140	-
401 (A) Retirement	37,936	20,797	22,854	43,550	-
457 Deferred Compensation	1,500	837	750	950	-
Health/Dental Insurance	93,982	80,493	74,623	132,540	-
Disability Insurance	3,066	2,119	1,954	3,350	-
Life Insurance	1,030	767	718	1,400	-
Temporary Assistance	-	917	-	1,000	-
Architect and Engineering	-	-	39,103	50,000	-
Electricity	1,881	2,108	2,037	2,000	-
Water/Sewer/Garbage	22,265	22,902	38,156	30,000	-
Dump Fees	-	-	-	1,000	-
Street Lighting/Electricity	311,455	325,533	301,951	330,000	330,000
Decorative Street Lighting Electricity-FPL	19,963	17,013	10,705	20,000	10,000
Equipment Rentals	2,192	2,031	5,985	3,000	-
R&M-Structures & Buildings	-	157	5,333	50,000	-
R&M-Equipment	4,183	8,813	11,607	5,000	-
R&M-Road Resurfacing Projects	77,194	506,013	38,596	-	-
R&M-Neighborhood Beautification	-	15,450	18,586	-	-
R&M-Grounds	-	21,784	20,342	25,000	-
R&M-Street Lighting	16,945	15,799	9,397	110,000	110,000
R&M-Street Lighting-SR7	-	-	3,309	10,000	18,000
R&M-Decorative Street Lights	127	5,074	1,930	15,000	15,000
R&M-Irrigation	10,935	24,511	34,571	24,000	-
R&M-Streets/Sidewalks/Parking	87,065	142,253	110,195	480,000	-
R&M-Miscellaneous	13,557	(15,324)	16,234	25,000	-
R&M-Guardrails	(6,469)	(8,381)	5,030	10,000	-
Other Current Charges-Miscellaneous	292	-	130	-	-
Signs & Banners	2,327	4,214	12,464	10,000	-
Fuel-City Vehicles	8,022	7,513	4,896	10,000	-
Operating Equipment	2,051	11,404	3,241	25,000	-
Chemicals	5,511	7,014	5,455	10,000	-
Uniform Purchase	1,637	1,939	926	2,000	-
Safety Supplies	2,546	2,699	7,865	4,000	-
Miscellaneous Operating Supplies	736	290	595	-	-
Sidewalk Curbing	-	188	-	-	-
Swale & Medians	3,812	105,760	334,805	50,000	-
Road & Street	-	1,906	-	-	-
Training And Seminars	-	-	-	500	-
Workers' Compensation	22,930	23,080	12,990	10,130	-
Vehicle Maintenance	52,290	41,500	35,600	20,900	-
Information Technology	17,890	17,500	25,590	19,930	-
Hurricane Irma	2,479	133,495	-	-	-
Total Street Lighting	**$1,181,039**	**$1,823,995**	**$1,440,041**	**$1,878,600**	**$483,000**

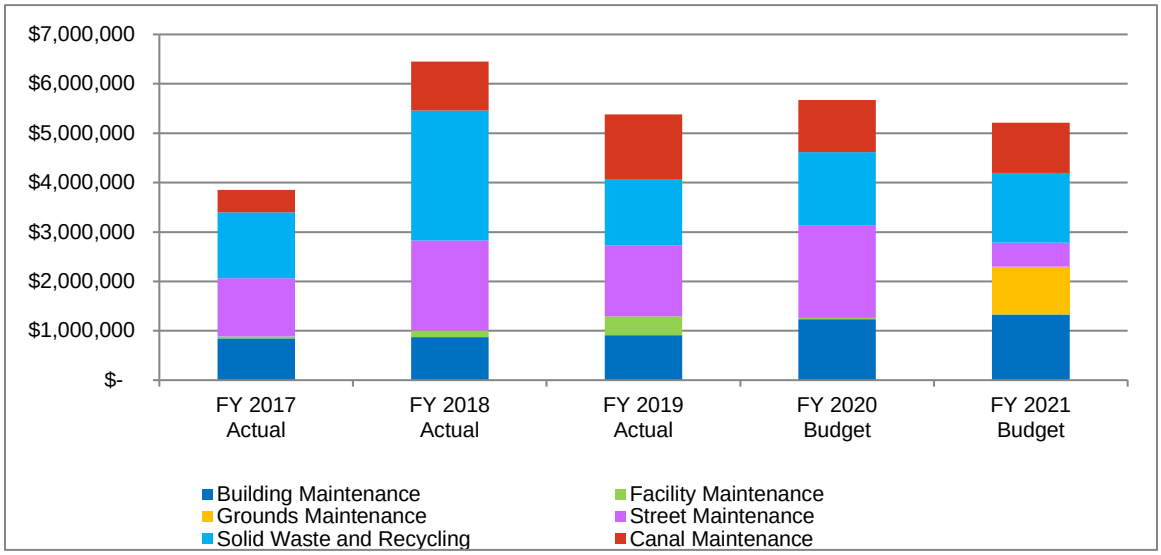
*Note: In FY 2021 this Org was restructured to 0013941-Grounds Maintenance and 1113946-Streets Maintenance and the name changed to Street Lighting

Solid Waste and Recycling (3948)					
External Admin Costs	$4,042	$4,074	$4,326	$4,100	$4,400
Solid Waste Services	1,116,989	1,174,684	1,188,340	1,290,450	1,203,100
Recycling Services	-	-	108,717	140,000	170,000
Assessment Commission & Fees	35,181	35,446	36,431	41,000	38,000
Hurricane Irma	175,626	1,417,161	-	-	-
Total Solid Waste and Recycling	**$1,331,838**	**$2,631,365**	**$1,337,814**	**$1,475,550**	**$1,415,500**

Public Works Department – Schedule of Detail Expenditures – continued

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Canal Maintenance (3947)					
Regular Salaries And Wages	$216,418	$224,420	$215,142	$233,750	$242,200
Overtime	3,115	4,590	6,799	2,500	7,500
FICA Taxes	17,143	17,821	17,342	19,210	19,500
401 (A) Retirement	25,315	21,528	26,555	32,860	33,700
457 Deferred Compensation	5,270	5,270	4,565	4,720	5,800
Health/Dental Insurance	40,717	43,088	45,103	57,850	56,900
Disability Insurance	2,210	2,276	2,214	2,580	4,000
Life Insurance	979	984	1,009	1,400	1,100
Legal Services-Other Funds	451	1,388	5,108	15,000	15,000
Architect and Engineering	-	-	89,397	-	-
WCD Board Members	9,411	9,553	10,045	10,400	10,500
Other Insurance-WCD	14,750	12,669	13,263	15,000	15,000
R&M-Equipment	4,647	5,379	2,937	10,000	10,000
R&M-Grounds	31,737	62,748	786,998	500,000	500,000
R&M-Berms	19,900	46,050	23,500	20,000	20,000
Vehicle Leasing	-	-	-	-	12,900
Other Current Charges-Miscellaneous	-	-	75	500	500
Fuel-City Vehicles	6,154	7,031	5,949	8,000	7,000
Operating Equipment	2,044	1,817	429	5,000	5,000
Chemicals	27,368	30,062	37,522	40,000	40,000
Uniform Purchase	2,411	2,137	2,006	2,300	2,300
Safety Equipment	1,256	1,089	1,176	2,000	2,000
Miscellaneous Operating Supplies	638	225	446	2,000	2,000
Memberships/Professional Dues	1,575	400	525	1,600	1,600
Training And Seminars	1,715	1,250	1,250	2,000	2,000
Workers' Compensation	8,980	8,190	5,800	3,990	3,740
Vehicle Maintenance	8,040	9,600	8,900	13,100	-
Capital - Machinery/Equipment	-	-	-	50,000	-
Hurricane Irma	-	471,746	-	-	-
Total Canal Maintenance	**$452,244**	**$991,311**	**$1,314,056**	**$1,055,760**	**$1,020,240**
Total Public Works	**$3,849,475**	**$6,452,447**	**$5,383,253**	**$5,672,150**	**$5,215,540**
% Change from FY 2020 Budget					**-8.1%**

Public Works Department – 5-Year Cost Comparison



Parks and Recreation

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

Aquatics

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

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 2020)

- ✓ 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 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
- ✓ 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 2nd Annual 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 250 students participated from 7 schools and the teen club.
- ✓ Installed new exterior lighting at Parks Warehouse and Champions Hall.
- ✓ Renovation project for Jaycee Park completed.
- ✓ Participated in County-Wide Mayor's Chess Challenge
- ✓ Worked with Community Development to relocate Community Garden from Fusco Park to Woodville Park
- ✓ Pompano Park and Woodville Park Playground Renovations/Upgrades
- ✓ Pompano Park and Jaycee Park Exercise Stations
- ✓ Teen Club Washington DC Trip – March 2020 – Postponed due to Coronavirus
- ✓ Youth Baseball Program merged with Margate
- ✓ Purchase new school bus to replace aging fleet of buses.

Upcoming Initiatives

- Fee study for fee supported programs to assure program viability and value
- Look to expand after school program to 5th school
- Finalize upgrades to open Picnic Sites at Hampton Pines Park
- Develop Teen Club College Scholarship Program.
- Look to add additional parking at Carl Fusco Park.
- Administer the City of North Lauderdale Recreation Foundation in order to obtain grants and donations.
- Widen McNab Road Linear Park trail.
- New Playground and Exercise Station for Braeburn Park
- Explore Options – West Side Basketball Court (Landings Park)
- Artificial Field Turf
- Implement a WEB-TRAC System for on-line recreation program registration and PASS-TRAC – issuing of ID Cards to Volunteers thru Rec Trac.
- Somerset Prep – discussion on Field Turf Replacement – Shared Cost – Field 2

- Finalize renovation of all Buses to increase life cycle.
- Implement new inspection program for parks crew leaders
- Expand social media usage
- Work with School Board on a FRDAP Grant for Hardcourts at SLMS
- Renovate Champions Hall with impact glass and doors
- Work with consultant to obtain feasibility report and cost for artificial turf.
- ADA Audit Projects per the City-wide ADA Audit.

Strategic Priorities and Performance Measures

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

Department Objectives:

• Increase the number of participants in City-offered swim lessons by 1% per year.

• All participants that register in the City-offered swim lessons will pass the end-of-class competence test.

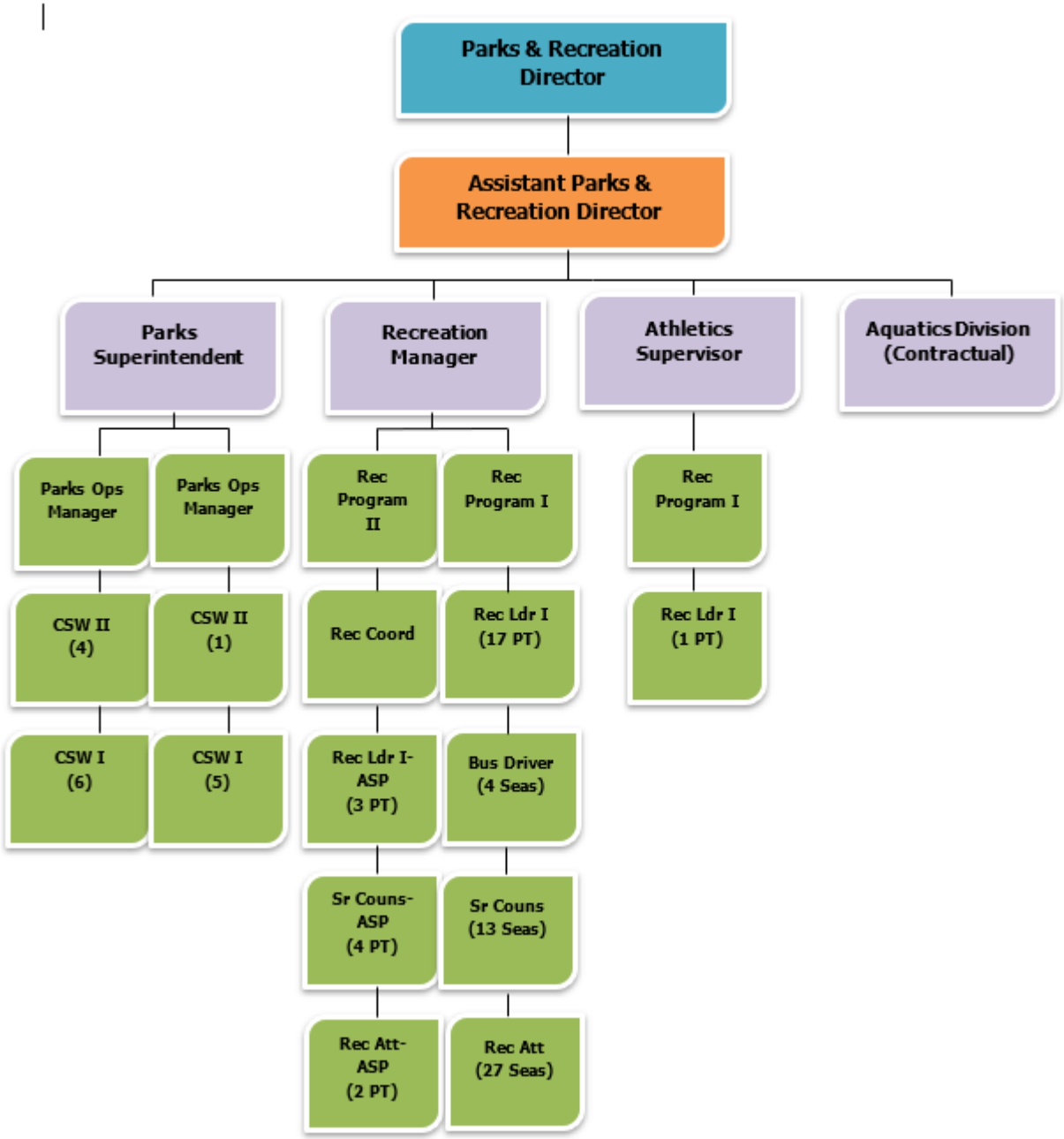
• Receive satisfactory or higher rating on all returned program, facility, and event surveys distributed to the public.

• Implement a minimum of one (1) new recreation program per year.

• Increase the total number of participants in youth baseball and youth soccer by 1% per year.

• Maintain all turf, irrigation and landscaping at all City facilities within and predetermined 7-day cycle.

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Percent increase in the number of participants in City-offered swim lessons.	9%	7%	7%	10%	5%
Percent of passes in the end-of-class swim competence test.	96%	98%	98%	95%	98%
Percent of returned program, facility and event surveys with a satisfactory rating or higher.	100%	100%	100%	100%	100%
Number of new recreation programs implemented during the year.	2	1	1	2	2
Percent increase in the total number of participants in youth baseball and youth soccer during the year.	0%	0%	0%	0%	1%
Percent maintenance of all turf, irrigation and landscaping at all City facilities.	85%	85%	85%	85%	88%


Parks & Recreation Director
Assistant Parks & Recreation Director
Parks Superintendent
Recreation Manager
Athletics Supervisor
Aquatics Division (Contractual)
Parks Ops Manager
Parks Ops Manager
Rec Program II
Rec Program I
Rec Program I
CSW II (4)
CSW II (1)
Rec Coord
Rec Ldr I (17 PT)
Rec Ldr I (1 PT)
CSW I (6)
CSW I (5)
Rec Ldr I-ASP (3 PT)
Bus Driver (4 Seas)
Sr Couns-ASP (4 PT)
Sr Couns (13 Seas)
Rec Att-ASP (2 PT)
Rec Att (27 Seas)

Parks and Recreation Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Parks (7071)					
Regular Salaries And Wages	$848,267	$809,793	$807,245	$959,410	$981,500
Overtime	51,009	36,004	37,112	50,000	50,000
FICA Taxes	64,484	60,763	60,980	74,050	75,200
401 (A) Retirement	101,574	86,708	99,425	133,810	135,300
457 Deferred Compensation	5,232	7,270	7,274	7,470	9,700
Health/Dental Insurance	173,963	188,260	191,899	250,350	302,100
Disability Insurance	7,292	7,101	6,340	10,250	10,000
Life Insurance	3,238	3,167	3,289	4,160	3,600
Architect And Engineering	-	-	10,525	5,000	-
Contractual Services	-	-	-	-	50,000
Electrician Services	2,318	-	-	-	-
Travel And Per Diem	3,389	2,701	1,819	3,000	3,000
Communication Services	2,922	2,760	3,024	3,500	3,500
Electricity	73,905	72,315	80,002	80,000	80,000
Water/Sewer/Garbage	237,219	291,978	322,496	225,000	230,000
Park Space Lease	3,963	4,162	4,370	4,000	4,000
Copy Machine Leases	-	2,262	-	-	-
R&M-Structures & Buildings	268,097	189,059	153,418	485,000	485,000
R&M-Equipment	44,082	74,772	109,921	125,000	125,000
R&M-Grounds	141,748	245,789	204,263	250,000	250,000
R&M-Street, Sidewalk, Parking	-	-	2,705	-	-
General Printing & Binding	19,656	20,208	27,080	22,000	23,000
Other Promotional Events	-	2,857	79	-	-
North Lauderdale Days	-	909	-	-	-
Other Current Charges-Miscellaneous	752	2,314	1,400	4,000	4,000
Vehicle Leasing	-	-	-	-	56,900
General Office Supplies	278	2,817	2,932	3,000	3,000
Signs and Banners	-	-	4,960	-	-
Fuel-City Vehicles	9,414	6,267	13,220	25,000	25,000
Operating Equipment	8,349	15,814	2,867	15,000	75,000
Chemicals	4,017	8,027	5,249	20,000	20,000
Cleaning Chemicals & Supplies	7,764	3,878	9,003	10,000	10,000
Uniform Purchase	6,809	4,458	7,754	10,000	9,000
Safety Equipment	9,787	5,849	3,522	12,000	12,000
Miscellaneous Operating Supplies	4,131	437	2,331	-	-
Books/Subscriptions/Publications	136	275	200	1,000	1,000
Memberships/Professional Dues	,500	2,837	2,977	3,000	3,000
Training And Seminars	1,355	1,341	2,315	2,500	2,500
Workers' Compensation	32,520	31,060	18,240	14,340	15,230
Vehicle Maintenance	40,220	28,800	32,700	36,730	-
Information Technology	62,630	78,730	76,780	129,570	113,540
Capital - Machinery and Equipment	10,300	18,259	8,006	15,000	-
Youth Work Sponsorships	4,590	16,523	-	-	-
Hurricane Irma	55,278	89,595	-	-	-
Total Parks	**$2,315,188**	**$2,426,119**	**$2,327,719**	**$ 2,993,140**	**$3,171,070**

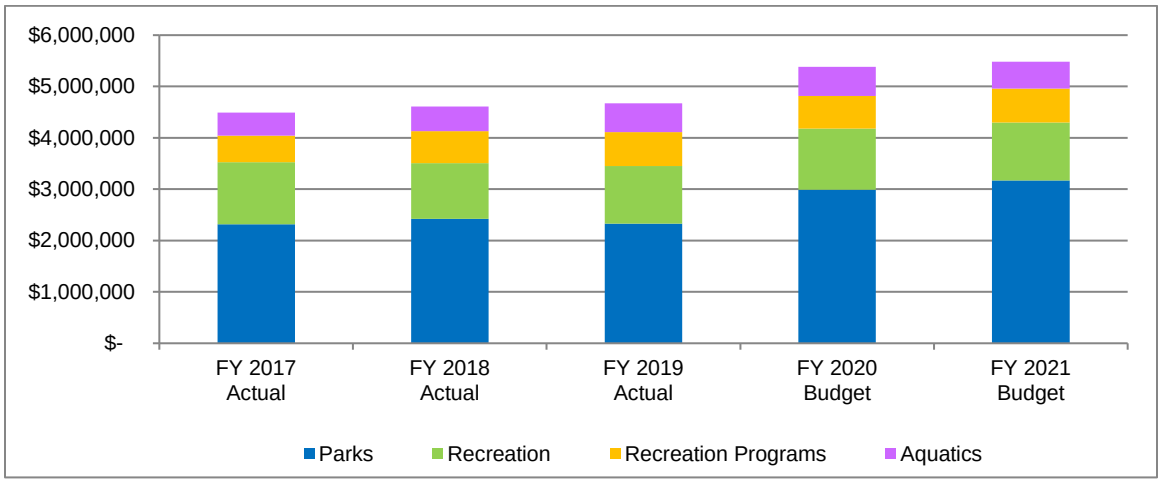
Parks and Recreation Department – Schedule of Detail Expenditures - continued

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Recreation (7072)					
Regular Salaries And Wages	$516,847	$492,623	$475,803	$557,650	$537,900
Seasonal/Temp Salaries	113,242	44,642	60,631	85,320	65,900
Overtime	32,581	27,965	27,707	25,000	25,000
FICA Taxes	50,393	42,820	42,585	49,670	46,300
401 (A) Retirement	43,137	40,711	41,920	51,540	51,000
457 Deferred Compensation	7,728	7,151	6,816	6,910	7,500
Health/Dental Insurance	48,417	45,827	55,682	82,800	101,900
Disability Insurance	3,064	3,192	3,300	3,970	7,000
Life Insurance	1,292	1,221	1,241	1,440	1,300
Electricity	7,589	8,218	8,047	7,000	7,000
Water/Sewer/Garbage	9,131	12,598	11,630	8,500	12,000
R&M-Equipment	28,001	24,195	32,767	30,000	25,000
Other Promotional Events	69,706	66,244	110,927	45,000	45,000
North Lauderdale Days	65,567	76,069	91,731	70,000	70,000
Fee Supported Events	18,972	-	-	-	-
Fuel-City Vehicles	19,775	20,933	12,026	3,000	3,000
Small Tools & Equipment	-	-	-	2,000	2,000
Uniform Purchase	6,792	6,290	8,143	6,500	6,500
Safety Equipment	2,539	3,815	-	4,000	4,000
Rec Center Supplies	24,183	31,299	19,576	30,000	25,000
Miscellaneous Operating Supplies	11,039	7,890	11,848	12,000	12,000
Workers' Compensation	24,740	21,620	13,880	12,470	10,670
Vehicle Maintenance	40,288	32,556	29,800	20,900	-
Information Technology	62,630	61,230	59,720	69,770	61,140
Hurricane Irma	3,184	-	-	-	-
Total Recreation	**$1,210,837**	**$1,079,109**	**$1,125,779**	**$1,185,440**	**$1,127,110**

Parks and Recreation Department – Schedule of Detail Expenditures - continued

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Recreation Programs (7073)					
Seasonal/Temp Salaries	$153,809	$254,158	$258,748	$247,930	$260,000
Overtime	1,054	13,830	13,982	15,000	15,000
FICA Taxes	11,778	20,331	20,672	20,100	19,900
Health/Dental Insurance	5,084	12,541	13,518	15,720	17,900
Fee Supported Events	14,709	12,741	19,762	15,000	15,000
Other Current Charges - Miscellaneous	-	800	4,602	-	-
Credit/Debit Card Fees	5,193	7,089	7,787	6,000	6,000
Afterschool Program	20,687	15,524	11,711	21,000	20,000
Teen Club	34,613	36,767	40,044	35,000	35,000
Miscellaneous Recreation Activities	1,014	828	464	1,000	1,000
Senior Trips And Activities	9,562	6,119	6,087	6,500	6,500
Teacher Planning Days	21,475	14,467	10,351	22,000	22,000
Youth Soccer	25,992	30,207	36,308	26,000	26,000
Youth Baseball	15,762	15,393	9,868	4,000	-
Family Trips	8,852	4,721	6,870	3,500	3,500
Summer Recreation	149,547	130,068	143,735	150,000	150,000
Adults Sports Programs	2,211	2,838	2,553	1,500	1,500
Holiday Camp	11,337	10,029	12,406	10,000	10,000
Spring Camp	8,741	13,132	12,880	4,500	15,000
Activity Instructors	-	-	-	-	2,000
Concessions And Vending	8,468	7,656	6,629	12,000	12,000
Youth Basketball	8,142	9,413	8,500	6,500	6,500
Fuel-City Vehicles	-	5,120	9,185	15,000	15,000
Capital Outlay - Machinery/Equip	-	-	-	-	-
Total Recreation Programs	**$518,030**	**$623,772**	**$656,666**	**$638,250**	**$659,800**
Aquatics (7074)					
Pool Administration	$352,106	$351,912	$351,912	$351,920	$351,920
Electricity	11,493	11,065	13,005	17,000	17,000
Water/Sewer/Garbage	12,781	18,756	18,306	12,000	12,000
R&M-Structures & Buildings	3,795	42,608	106,448	120,000	65,000
R&M-Equipment	-	-	-	-	10,000
Environmental Permits	2,675	2,400	1,540	3,000	3,500
Aquatics Activities	-	441	800	7,500	10,000
Operating Equipment	11,441	9,988	33,608	-	-
Chemicals	37,048	26,605	20,077	34,000	36,000
Information Technology	17,890	17,500	17,060	19,930	17,470
Total Aquatics	**$449,229**	**$481,275**	**$562,755**	**$565,350**	**$522,890**
Total Parks and Recreation	**$4,493,284**	**$4,610,275**	**$4,672,919**	**$5,382,180**	**$5,480,870**
% Change from FY 2020 Budget					**1.8%**

Parks and Recreation Department – 5-Year Cost Comparison



Community Development

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) 2018-2020 (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) 2019-2021 (45th & 46th year) federally funded

45th Year Purchase Assistance Program ($352,252.) FY 20 and 46th Year Purchase Assistance Program FY21 ($271,807)

Both Purchase Assistance Programs for the City of North Lauderdale are designed to assist with the preservation of the existing housing stock by facilitating homeownership opportunities for approximately 7 very low to low income eligible families each funding year. This program assists applicants in purchasing properties which may include, but not be limited to, those containing vacant, abandoned, and/or foreclosed homes. Income eligible applicants are awarded grant funds according to a sliding scale for lender required down payment and closing cost assistance. In this way, the City facilitates reducing the number of vacant, foreclosed properties and curb further deterioration of neighborhoods. This program will assist in the City's efforts to stabilize its neighborhoods and create more affordable housing.

Hurricane Loss Mitigation Program (HLMP) State Funded ($194,000) FY20

The Hurricane Loss Mitigation Program will assist 9 homeowners with qualified wind resistance construction and installations to harden their homes against hurricanes and other natural disasters. Grants have been awarded and construction is underway by competitively selected, qualified contractors. The funding is provided by the Florida Division of Emergency Management. This grant is awarded for a one year period. The current grant ends in June 2020. The City plans to make application when the new round of funding opens.

Minor Home Improvement Program City Funded ($50,000)
Residential Exterior Paint Program ($25,000)

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

Business Assistance Program ($50,000)

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

Community Service

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

This past year, employees, elected officials, Administration and volunteers made a major push to get all City residents to respond to the Census 2020. The goal was 100% participation in the survey in order to obtain a correct population count and reach or exceed a count of 50,000 residents. This was a team effort with the organization of Complete Count Committees and the support of City staff and elected officials. Many community-based events were held. Educational materials and promotional items were printed in English, Spanish and Creole and distributed at events, churches, schools and displayed on the City’s web page and internet.

Major Contracts

Community Development has a multi-year contract with Broward County Building Code Services estimated at $800,000 in FY 2020 due to decline in permitting as an impact from COVID-19. Requested budget $850,000 in FY 21. There was no increase in the hourly rate of the employees provided by Broward County for plan review, inspections and Building Official services nor for case presentation to the Unsafe Structure Board.

Continuation of contract with Kimley-Horne and Associates for the completion of ADA Accessibility Assessment by end of November 2020. The Estimated balance of contract to be allocated for FY 21 is $150,000 (Total contract $352,000)

Accomplishments (FY 2020)

- Assisted an average of 40-50 walk-in customers daily on average with building permits and miscellaneous services
- Issued 3,150 building permits in FY 2019
- Assisted 27 homeowners with matching grants through the Minor Home Repair program in FY19 and 12 mid-year through Fiscal Year 2020.
- Twenty homeowners are currently participating in the Paint program.
- Completed approval process for various site plans, rezoning requests, and variances, special exception use permit, sign waivers and special event applications.
- Revised several City Codes to provide clarity and enforcement where needed.
- Issued new, first time licenses to 412 new single-family rentals (4x as many as previous fiscal year) and renewed a total of 1,759 rentals.
- 2,364 single family rentals licensed as new or renewals in FY 20
- Issued 768 business licenses including renewals for fiscal year 2019
- Created an invoicing process that enables business tax customers to go directly to cashier to make payment
- Completed Business Tax Receipt write off project, allowing the licensing department to ensure all accounts are accurately reflected and collected any outstanding fees from businesses and residential properties that were operational
- Created the process to accurately track the billing and receipt of revenue for business and residential licensing
- Provided customer service for building permits and lien searches and settlements.
- Facilitated 2 grand openings for new businesses including Aldi's and Value Store It.
- Held first Biz Art in the Park event on November 16, 2019. 300 attendees and 33 vendors participated. Schools created paintings with the theme of World Peace.
- Created marketing kit for Federal Opportunity Zone Program and put information on City's web page
- Continued providing service through the electronic permitting process.
- Ranked third for funding through the Complete Streets Local Initiative Program (CSLIP)
- Shovel-ready project for Kimberly Boulevard East ranked for funding through the Broward County Surtax Program
- Three unsafe structures processed through Unsafe Structures Board
- Broke ground in January for Silver Lakes Drainage Improvement Project.

Upcoming Initiatives

- Expand the e-permitting process to include plans submittal and online payments.
- Convert permitting to E-Gov
- Participate in County e-permitting process for NOC's and asbestos
- Complete Year 44 Silver Lakes Drainage Improvement Project
- Complete Year 45 and implement Year 46 CDBG Purchase Assistance programs.
- Complete HLMP with State funding for approximately 8 families of all incomes.
- Apply for next round of HLMP funding when announced by State
- Continue to provide the Minor Home Repair Program and Exterior Paint Program for residents open to all incomes.
- Market the Business Assistance Program and work with property owners
- Update the Land Development and Comprehensive Plan.
- Process site plans for new development and redevelopment of existing sites.

- Implement the Economic Development Strategy
    - Continue City-wide branding campaign that establishes identity for each strategic area
    - Create new business assistance program to respond to impact of COVID-19 on small, locally-owned and operated businesses
- Continue the review of current City Codes to provide revisions and enhancements where needed.
- Continue to incorporate Public Art into the Community
- Complete the Art Master Plan and adopt Ordinance to include mechanism for on-going funding.
- Develop Pilot Business Event Series that highlights local merchants and advises business/property owners of available incentives for redevelopment
- Plan and conduct broker-banker-developer events to introduce downtown to the regional financial services and real estate industries
- Distribute marketing kit for Federal Opportunity Zone Program
- Oversee completion of ADA Transition Plan
- Monitor completion of three Hazard Mitigation Grants received from State
- Implement projects funded through Broward County Metropolitan Planning Organization (MPO) to secure funding through the CSLIP and Complete Streets Master Plan (CSMP)
- Implement shovel ready projects funded through the Broward County Surtax Program including new construction project (Kimberly Blvd. East) and maintenance and repair projects
- Complete Records Management Project to comply with State requirements and facilitate proper storage and easy access of permitting and zoning records

  Implement Broward UP and employee assistance program with Broward College

Strategic Priorities and Performance Measures

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

Department Objectives:

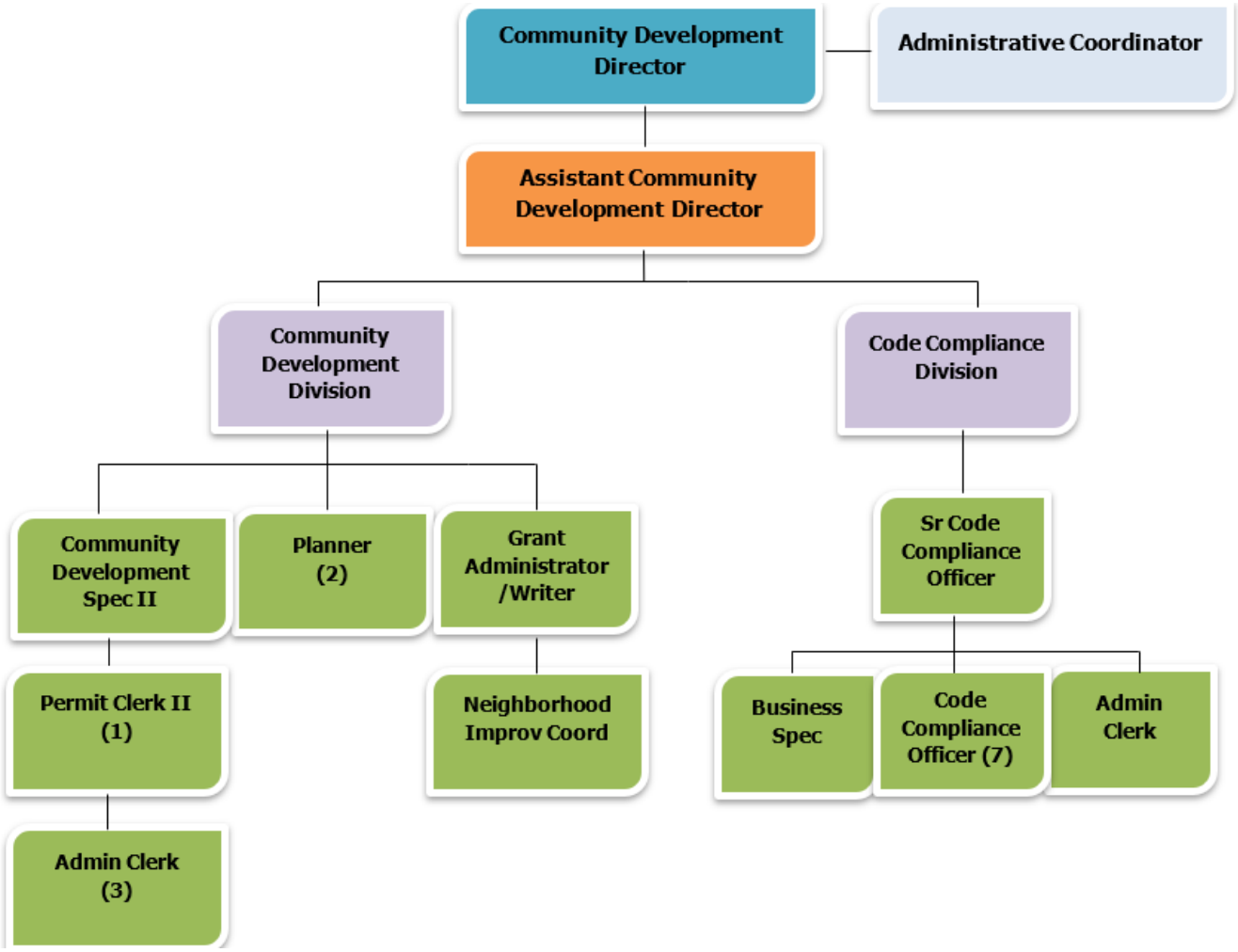
- Process all land development applications in less than 100 days.
- Assist at least 5 first-time home buyer applicants to purchase a property with the Community Development Block Grant (CDBG) Purchase Assistance program.
- Assist at least 1 applicant to revitalize their business with the Commercial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

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 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.	10	8	0*	8	7
Number of applicants successfully assisted through the Minor Home Repair Program Note: Funding is not guaranteed.	8	25	27	25	27
Percent of call-in code complaints responded to within one business day, each calendar month.	95%	95%	95%	95%	95%
Percent of building permits reviewed within two (2) weeks of submittal.	90%	75%	90%	90%	95%
Number of active businesses in the City.	781	703	768	730	700**

*No purchase assistance fund received from CDBG.

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

Community Development Organizational Chart



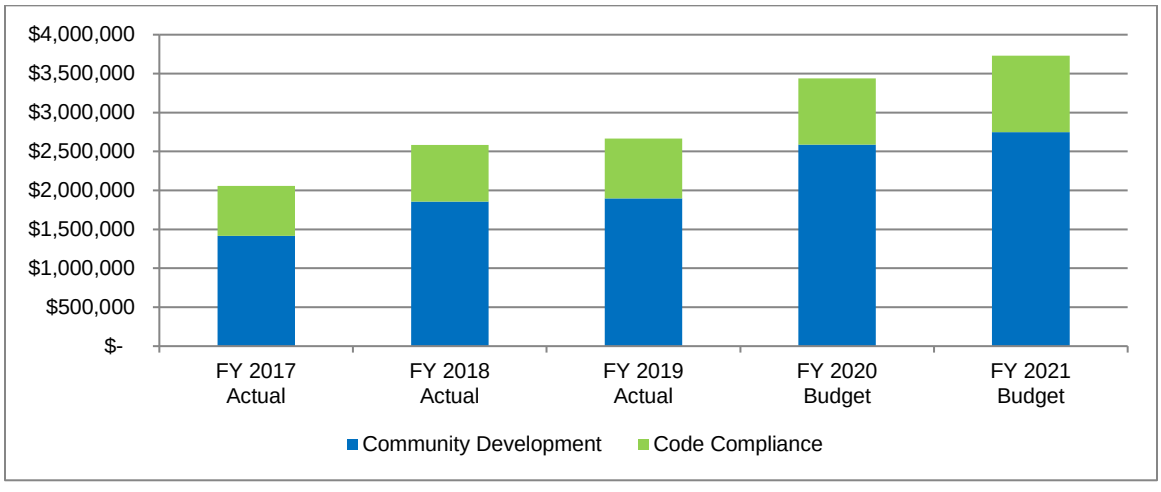
Community Development Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Community Development (3005)					
Regular Salaries And Wages	$487,456	$483,715	$555,111	$624,200	$710,670
Grant Coordinator Incentive	306	-	10,000	-	-
Overtime	2,704	3,160	2,606	4,000	4,000
FICA Taxes	36,960	36,454	42,550	48,060	52,880
401 (A) Retirement	56,725	46,229	69,611	87,060	95,680
457 Deferred Compensation	7,928	7,223	9,147	10,710	11,000
Health/Dental Insurance	61,929	81,082	105,419	133,390	184,500
Disability Insurance	3,564	3,388	4,128	6,800	7,400
Life Insurance	1,572	1,592	1,977	2,250	2,390
Miscellaneous Consulting Services	-	-	-	20,000	55,000
General Planning	25	-	-	25,000	15,000
Temporary Assistance	-	4,573	-	2,000	2,000
Comprehensive Plan Amendments	-	-	-	50,000	50,000
Recording Fees	24	284	276	1,500	1,500
Architect And Engineering	9,776	25,628	31,615	35,000	35,000
Re-development Planning Workshops		-	-	5,000	5,000
BCC Inspections Services	576,758	847,518	848,028	900,000	850,000
Travel And Per Diem	2,753	326	3,920	7,000	7,000
Communication Services	732	720	784	1,020	750
General Printing & Binding	1,627	719	2,988	5,000	5,000
Other Current Charges-Miscellaneous	-	55	-	10,000	40,000
Vehicle Leasing	-	-	-	-	4,700
Economic Develop Costs	2,604	130,760	23,540	300,000	250,000
General Office Supplies	-	3,056	2,100	5,000	4,000
Maps & Blueprints		-	-	500	500
Fuel-City Vehicles	1,626	1,344	1,089	2,000	2,000
Uniform Purchase	100	-	949	2,000	2,000
Furniture And Equipment	395	395	999	1,000	1,000
Books/Subscriptions/Publications	430	-	265	300	300
Memberships/Professional Dues	1,788	2,724	3,456	3,500	3,500
External Tuition Assistance	(10,764)	-	-	1,000	1,000
Training And Seminars	2,584	1,659	2,194	2,500	2,500
Workers' Compensation	1,160	910	560	480	410
Vehicle Maintenance	8,040	6,400	3,000	2,600	-
Information Technology	125,260	122,470	119,440	139,530	239,750
Neighborhood Improvements	-	-	-	50,000	25,000
Home Repairs	33,287	42,454	50,141	100,000	75,000
Total Community Development	**$1,417,349**	**$1,854,838**	**$1,895,894**	**$2,588,400**	**$2,746,430**

Community Development Department – Schedule of Detail Expenditures - continued

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Regular Salaries And Wages	$326,509	$408,002	$420,595	$446,620	$492,130
Overtime	10,023	7,354	4,600	4,000	5,000
FICA Taxes	24,634	30,404	31,002	34,560	37,770
401 (A) Retirement	40,215	45,822	55,570	62,160	68,010
457 Deferred Compensation	1,346	2,500	2,439	2,700	3,000
Health/Dental Insurance	58,953	79,575	90,772	108,030	146,200
Disability Insurance	3,188	3,542	4,152	4,860	5,440
Life Insurance	1,207	1,477	1,611	1,710	1,900
Temporary Assistance	-	-	-	-	2,000
Recording Fees	8,763	8,184	7,573	10,000	10,000
Special Master	19,665	21,779	20,540	25,000	25,000
Travel And Per Diem	-	378	849	2,000	2,000
Communication Services	4,783	5,275	4,869	5,000	5,000
R&M-Lot Clearing/Maintenance	-	-	-	2,000	2,000
R&M-Nuisance Abatement	31,350	6,680	-	5,000	25,000
Vehicle Leasing	-	-	-	-	39,600
General Printing & Binding	784	320	-	2,500	2,500
Other Current Charges-Miscellaneous	-	-	138	1,000	1,000
General Office Supplies	-	1,867	2,318	5,000	5,000
Fuel-City Vehicles	5,385	7,983	8,054	7,000	7,000
Operating Equipment	-	-	4,451	1,000	1,000
Uniform Purchase	2,753	2,915	2,531	4,000	4,000
Miscellaneous Operating Supplies	-	-	-	1,000	1,000
Memberships/Professional Dues	420	825	560	1,000	1,000
Training And Seminars	918	918	(331)	3,000	3,000
Workers' Compensation	5,030	4,730	3,730	2,830	3,080
Vehicle Maintenance	24,130	19,200	20,800	18,300	-
Information Technology	71,580	69,980	85,310	89,700	87,340
Total Code Enforcement	**$641,636**	**$729,710**	**$772,132**	**$849,970**	**$985,970**
Total Community Development	**$2,058,985**	**$2,584,548**	**$2,668,026**	**$3,438,370**	**$3,732,400**
% Change from FY 2020 Budget					**8.6%**

Community Development Department – 5-Year Cost Comparison



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:

- 5th year contractual consideration – $10,925,442
- 5th 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 2020)

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

Upcoming initiatives

The North Lauderdale District will continue to enhance the public trust in the community as their "Hometown Police Department." Consistent with CDC and State COVID-19 protocols, they will provide increased public accessibility to the District by attending homeowner's association meetings, community/city events. North Lauderdale District command staff will provide city officials and residents with quarterly and annual crime reports. They will partner with the 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 provide a safer environment for vehicular and pedestrian traffic. They will provide traffic enforcement at selected locations in the City based upon an analysis of traffic crashes. The North Lauderdale District will conduct traffic safety initiatives, educating motorists to improve traffic safety and will utilize traffic related technology to enhance traffic safety. The North Lauderdale District will, if approved, use Law Enforcement Trust Funds to purchase additional Traffic Enforcement education, detection and enforcement tools. These tools include mobile electronic traffic education signboards, mobile traffic detection and analysis computers, laser speed detection devices and a dedicated traffic enforcement / aggressive driving enforcement vehicle.

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

They will analyze data and effectively deploy personnel to address crime concerns within the City of North Lauderdale. 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.

Strategic Priorities and Performance Measures

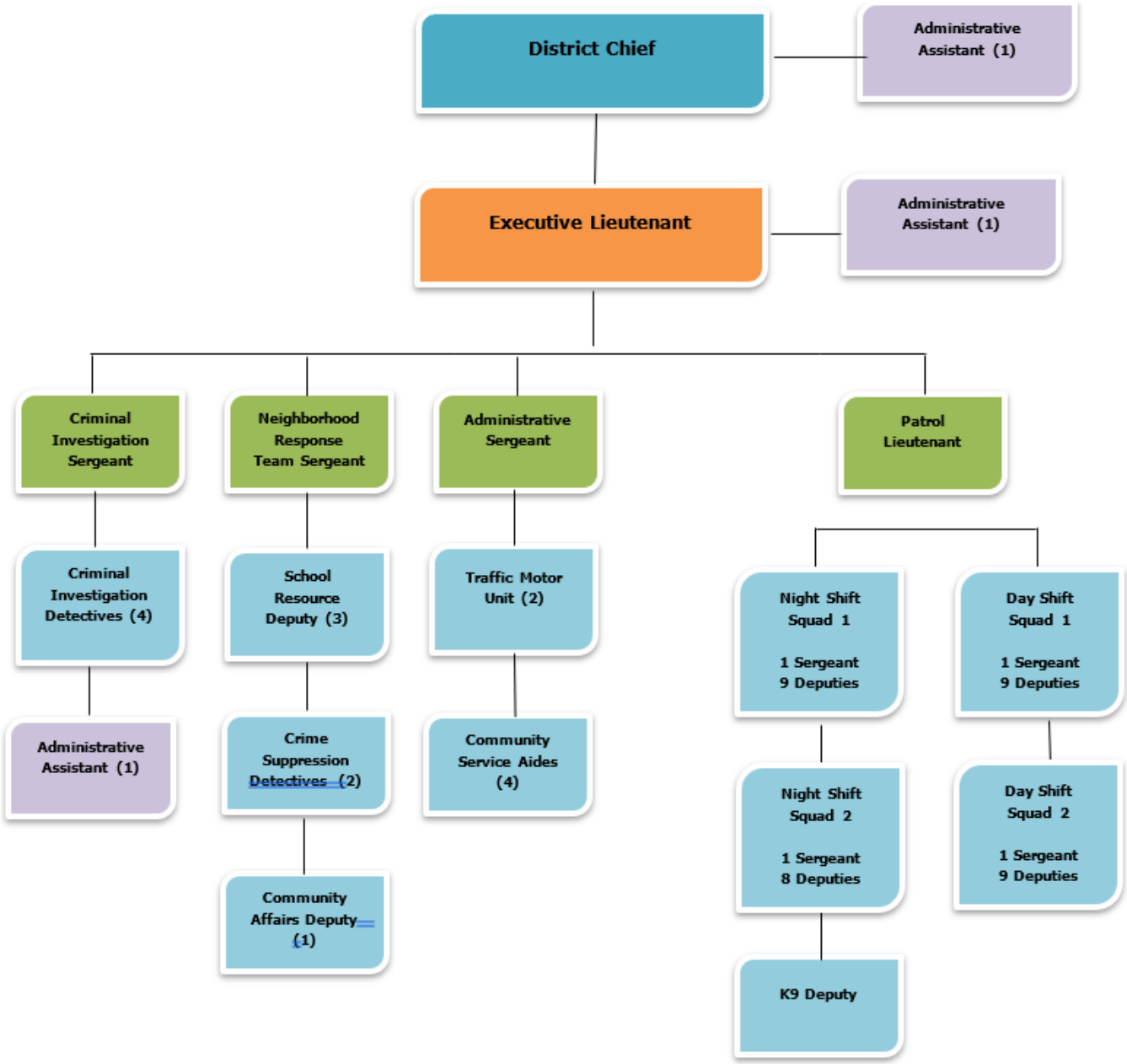
Citywide Goal: Enhance safety through the provision of Police Services

Department Objectives:

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

Performance Measures	CY 2017 Actual	CY 2018 Actual	CY 2019 Actual	CY 2020 Goal	CY 2021 Goal
Number of crimes reported	1,197	1,016	1,047	1,143	1,100
Percent Increase/(Decrease) in crimes reported over the prior year	4.00%	-15.00%	3.05%	-9.1%	-3.8%
Calls for service	28,723	29,495	27,589	26,842	26,000
Percent Increase/(Decrease) in calls for service over the prior year	13.00%	3%	-6.46%	-2.7%	-3.1%

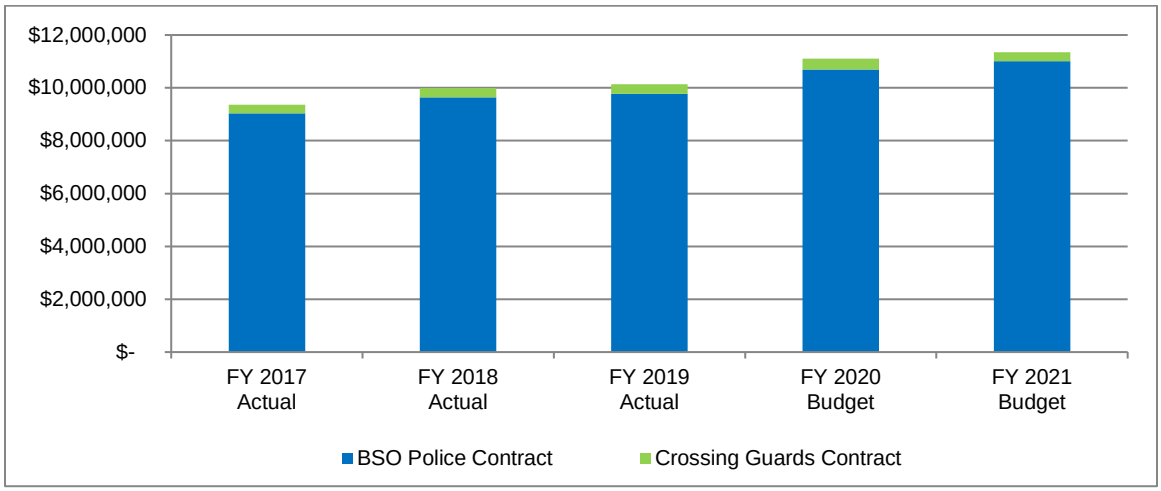
Police Department Organizational Chart



Police Department – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Police (Contractual) (2101)					
BSO Contract	$9,034,230	$9,637,325	$9,778,899	$10,699,150	$11,013,170
Crossing Guard Contract	327,312	350,683	352,809	403,500	335,000
Total Police Contractual	**$9,361,542**	**$9,988,008**	**$10,131,708**	**$11,102,650**	**$11,348,170**
% Change from FY 2020 Budget					**2.2%**

Police Department – 5-Year Cost Comparison



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, and General Fund insurance allocation charges.

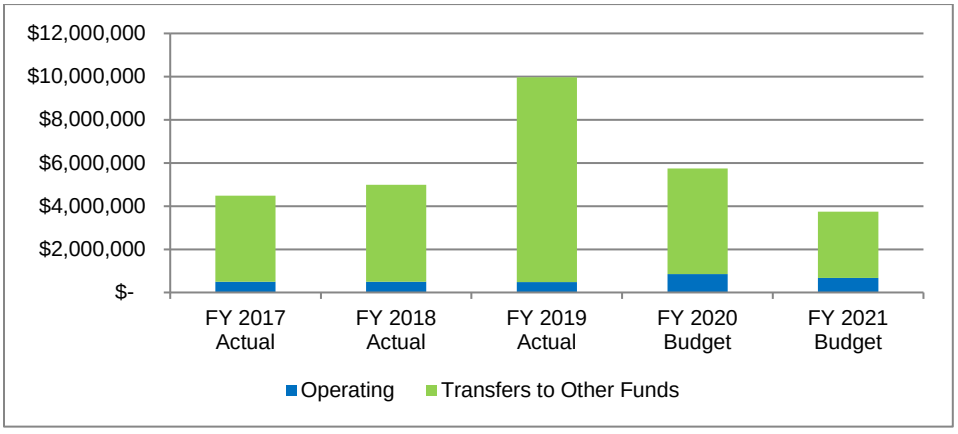
The non-departmental budget also includes some significant transfers worthy of explanation:

- The transfer to the Capital Projects Fund of $600,000 for the FY 2021 capital projects.
- The transfer to the Fire/Rescue Fund of $2,061,120 for the EMS subsidy.
- The transfer to the Fire/Rescue Fund of $289,760 associated with the exempt properties.
- The transfer to the Water Control District Fund of $111,650 associated with the exempt properties.

Non-Departmental – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Non-Departmental					
Contingency-Non-Departmental	$-	$-	$-	$339,000	$-
Miscellaneous Professional Services	-	-	16,000	-	150,000
Bank Service Fees	34,317	56,303	46,253	40,000	50,000
Business Licenses Comm Fees	2,876	3,035	2,990	4,500	4,000
Comm Svc Tax Admin Fees	6,007	5,860	5,385	6,700	6,500
Communication Services	11,542	10,596	11,941	12,500	12,500
Postage/Freight	24,969	28,680	40,407	35,000	43,480
Electricity	53,828	48,272	48,760	60,000	55,000
Water/Sewer/Garbage	29,133	30,058	28,181	35,000	35,000
Copy Machine Leases	20,005	20,808	13,144	30,000	25,000
Postage Machine Leases	2,218	2,520	2,383	2,500	2,500
Other Current Charges-Miscellaneous	(5,667)	3,802	1,596	7,500	7,000
Credit/Debit Card Fees	14,852	10,362	8,565	15,000	15,000
General Office Supplies	15,473	2,715	2,022	-	-
Insurance-Property & Gen. Liability	286,600	275,400	251,100	263,200	268,300
Transfer to WCD-Exempt Properties	62,800	62,200	112,510	110,210	111,650
Transfer to Capital Project Fund	1,710,000	1,990,000	6,491,930	2,062,000	600,000
Transfer to Fire/Rescue Fund	1,254,920	1,451,840	1,922,400	2,081,210	2,061,120
Transfer to Fire/Rescue Exempt Properties	289,400	291,800	268,510	285,040	289,760
Transfer to Debt Service Fund	676,200	700,200	695,200	357,580	-
Total Non-Departmental	**$4,489,473**	**$4,994,451**	**$9,969,278**	**$5,746,940**	**$3,736,810**
% Change from FY 2020 Budget					**-35.0%**

Non-Departmental – 5-Year Cost Comparison



Special Revenue Funds

Street Maintenance (111)

Fire/Rescue (115)

North Lauderdale Water Control District (131)

Street Maintenance

Mission

To provide for streets and sidewalk maintenance and rehabilitation programs.

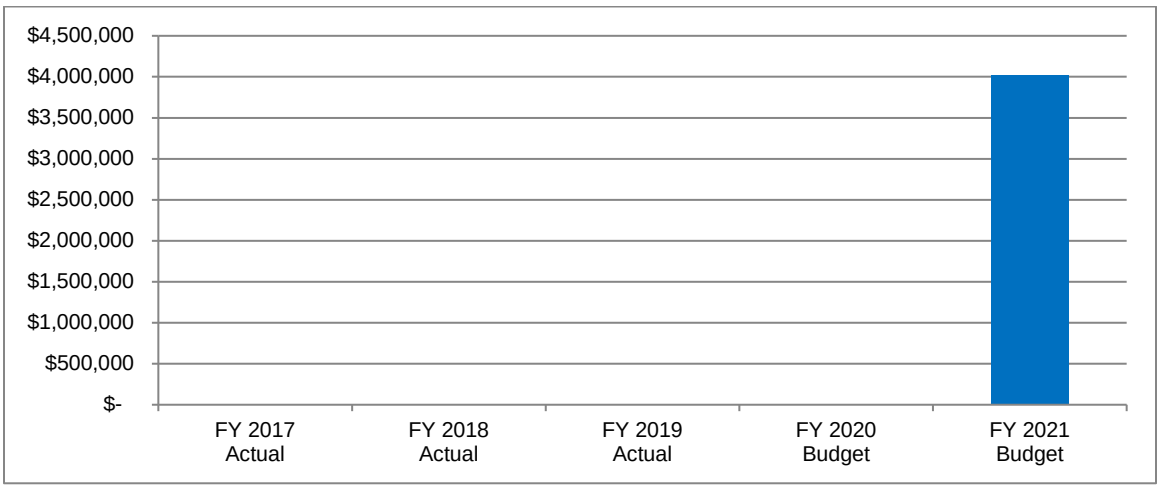
Upcoming Initiatives

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

Street Maintenance Special Revenue Fund – Schedule of Revenue and Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Street Maintenance Fund (111)					
Revenue:					
Local Option Gas Tax: 6th Cent	$-	$-	$-	$-	$415,030
Local Option Gas Tax: 1-3 Cent	-	-	-	-	247,770
Local Option Gas Tax: 5th Cent	-	-	-	-	40,330
Special Fuel Tax: 8th Cent	-	-	-	-	401,510
Transportation Surtax - County	-	-	-	-	2,914,570
Total revenue	**$-**	**$-**	**$-**	**$-**	**$4,019,210**
Expenditures:					
Regular Salaries And Wages	$-	$-	$-	$-	$185,800
Overtime	-	-	-	-	5,000
FICA Taxes	-	-	-	-	14,300
401 (A) Retirement	-	-	-	-	51,600
457 Deferred Compensation	-	-	-	-	400
Health/Dental Insurance	-	-	-	-	60,600
Disability Insurance	-	-	-	-	2,000
Life Insurance	-	-	-	-	800
Architect and Engineering	-	-	-	-	50,000
Dump Fees	-	-	-	-	1,000
Equipment Rentals	-	-	-	-	3,000
Vehicle Lease Payments	-	-	-	-	5,530
R&M-Equipment	-	-	-	-	20,000
R&M-Roads and Streets	-	-	-	-	623,580
R&M-Sidewalks	-	-	-	-	2,914,570
Guardrails	-	-	-	-	10,000
Fuel-City Vehicles	-	-	-	-	7,000
Operating Equipment	-	-	-	-	25,000
Uniform Purchase	-	-	-	-	2,000
Safety Supplies	-	-	-	-	10,000
Training And Seminars	-	-	-	-	1,000
Workers' Compensation	-	-	-	-	8,560
Information Technology	-	-	-	-	17,470
Total expenditures	**$-**	**$-**	**$-**	**$-**	**$4,019,210**
% Change from FY 2020 Budget					**100%**
	$-	$-	$-	$-	$-
Change in Fund Balance	**$-**	**$-**	**$-**	**$-**	**$-**
Fund balance:					
Beginning balance	$-	$-	$-	$-	$-
Ending balance	**$-**	**$-**	**$-**	**$-**	$-

Street Maintenance 5-Year Cost Comparison



Fire/Rescue

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 2020)

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

Upcoming Initiatives

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

Strategic Priorities and Performance Measures

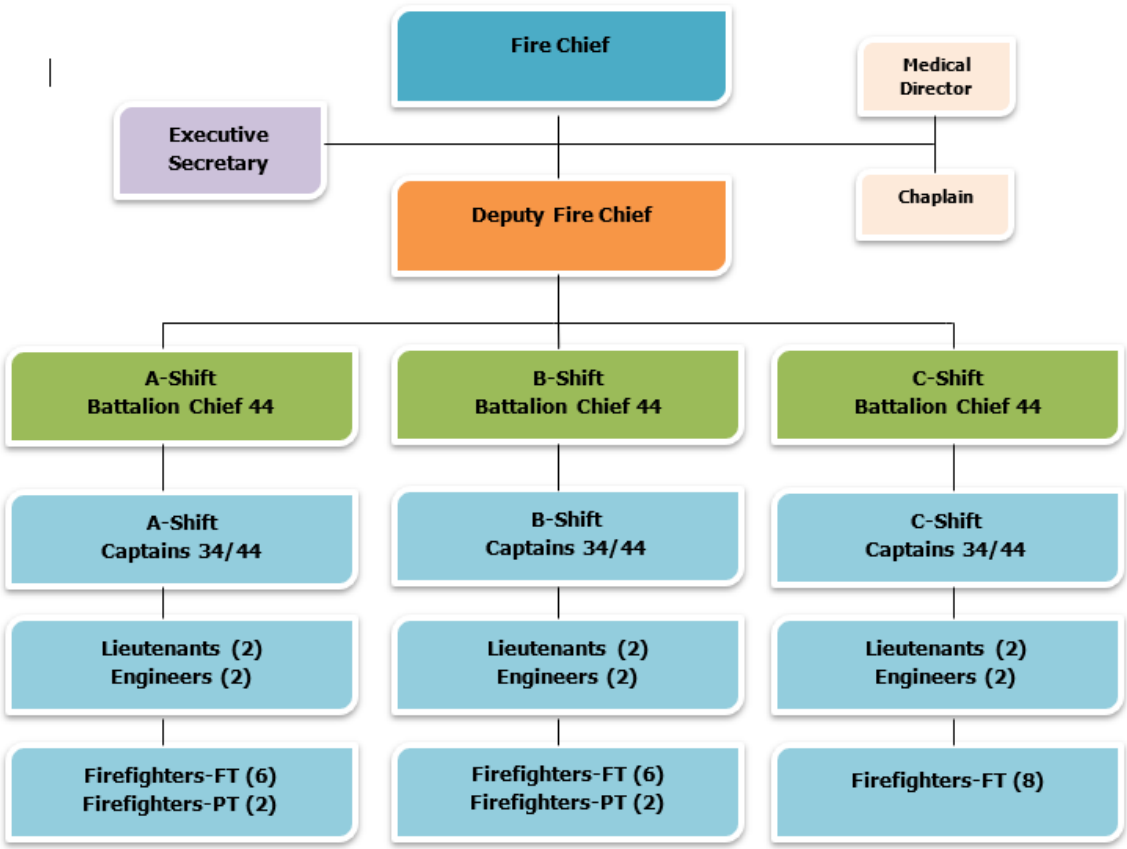
Citywide Goal: Enhance safety through the provision of Fire/Rescue Services

Department Objectives:

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

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Percent of trauma alert patients transported to an appropriate hospital within 10 minutes of rescue unit's arrival.	95%	97%	96%	95%	95%
Percent of emergency calls responded to within 6 minutes or less.	92%	92%	93%	90%	90%
Percent of fire inspections completed annually.	90%	98%	96%	100%	100%

Fire/Rescue Organizational Chart



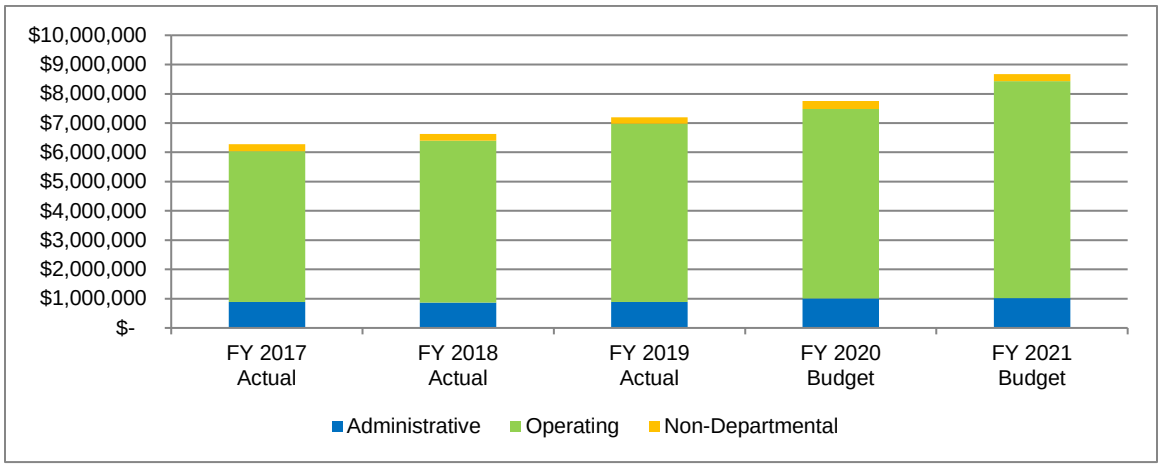
Fire/Rescue Special Revenue Fund – Schedule of Revenue and Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Fire/Rescue Fund (115)					
Revenue:					
Special Assessments	$3,994,679	$4,391,557	$4,390,643	$4,603,200	$4,723,000
Shared Revenue-Firefighter Supplemental Comp	16,954	16,874	18,257	17,000	17,000
Interest Earnings	3,125	10,085	29,089	5,420	14,300
Miscellaneous Revenue-Other	12,267	77,569	-	-	-
State Grant	-	-	-	-	125,000
Federal Grant	-	-	-	-	54,000
Transfer In-General Fund for EMS Subsidy	1,254,920	1,451,840	1,922,400	2,081,210	2,061,120
Transfer In-General Fund for Exempt Properties	289,400	291,800	268,510	285,040	289,760
Use of Fund Balance or Net Position	-	-	-	100,000	541,000
Fees-Other Permits	14,230	16,789	17,031	15,510	13,000
Charges for Services-F/R Inspection Fees	22,385	27,007	19,755	20,500	20,500
Charges for Services-EMS	514,390	706,253	807,627	623,000	818,850
Total revenue	**$6,122,350**	**$6,989,774**	**$7,473,311**	**$7,750,880**	**$8,677,530**
Expenditures:					
Administrative Division	$889,499	$871,234	$890,625	$1,010,290	$1,021,990
Operating Division (Station 34 & 44)	5,147,685	5,526,787	6,091,480	6,468,820	7,408,290
Non-Departmental	240,164	230,810	218,330	271,770	247,250
Total expenditures	**$6,277,348**	**$6,628,831**	**$7,200,435**	**$7,750,880**	**$8,677,530**
% Change from FY 2020 Budget					**12.0%**
Change in Fund Balance	**$(154,998)**	**$360,943**	**$272,877**	**$(100,000)**	**$(541,000)**
Fund balance:					
Beginning balance	$1,173,016	$1,018,018	$1,378,961	$1,651,838	$1,551,838
Ending balance	**$1,018,018**	**$1,378,961**	**$1,651,838**	**$1,551,838**	**$1,010,838**

Fire/Rescue Assessment

Property Use Category	FY 2021
Residential/Mixed	$3,511,480
Combined use	706,810
Commercial	670,080
Industrial/Warehouse	56,270
Institutional	26,940
Subtotal	$4,971,580
Budget at 95%	95%
Assessments Revenue (net)	**$4,723,000**
Transfer from General Fund-Exempt Properties (net)	**$289,760**

Fire/Rescue 5-Year Cost Comparison



Fire/Rescue Special Revenue Fund – Schedule of Detail Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Administrative Division (2001)					
Regular Salaries And Wages	$166,074	$171,033	$173,580	$182,050	$189,040
FICA Taxes	12,047	12,580	12,714	14,390	14,500
401 (A) Retirement	5,570	5,738	5,910	6,590	6,420
Florida Retirement System (FRS)	28,577	30,524	32,341	35,700	36,550
457 Deferred Compensation	500	1,106	1,250	1,450	1,250
Health/Dental Insurance	16,815	17,753	18,898	22,950	27,200
Disability Insurance	1,320	1,332	1,307	2,460	2,270
Life Insurance	511	511	523	740	540
Legal Services-Other Funds	1,548	10,034	2,520	15,000	15,000
Medical Director-EMS	22,917	25,000	25,000	25,000	25,000
Internal Admin Costs	493,100	460,300	486,700	545,000	547,300
External Admin Costs	5,487	5,486	5,491	6,000	6,000
EMS Billing/Collections	45,786	49,475	48,614	60,000	60,000
Travel And Per Diem	962	313	2,497	2,000	2,000
Communication Services	55,845	43,542	44,796	50,000	50,000
Copy Machine Leases	-	-	-	2,400	-
General Printing & Binding	757	2,036	1,080	2,000	2,400
Other Current Charges-Miscellaneous	1,232	569	625	2,000	2,000
Medical Exams	19,660	24,295	19,685	25,000	25,000
General Office Supplies	3,821	3,738	3,584	6,000	6,000
Training And Seminars	1,490	779	-	1,000	1,000
Workers' Compensation	5,480	5,090	3,510	2,560	2,520
Total Admin Division	**$889,499**	**$871,234**	**$890,625**	**$1,010,290**	**$1,021,990**

Fire/Rescue Special Revenue Fund – Schedule of Detail Expenditures – continued

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Operating Division (2025)					
Regular Salaries And Wages	$2,648,366	$2,729,703	$2,781,128	$3,005,720	$3,155,400
Sick and Vacation Payouts	16,800	-	-	-	-
Reserve Firefighters	74,497	52,290	91,274	90,000	100,000
Overtime	159,685	188,774	188,311	235,000	275,000
Holiday Pay-Fire/Rescue	114,427	114,797	140,078	139,520	170,000
State Incentive Pay	17,060	16,940	35,160	38,680	37,560
F/R Incentive Pay	24,240	20,461	42,114	52,500	54,500
FICA Taxes	224,475	229,568	234,587	277,760	290,200
Florida Retirement System (FRS)	668,946	710,648	769,581	823,660	939,300
457 Deferred Compensation	750	750	750	750	750
Health/Dental Insurance	462,260	520,428	568,509	687,400	787,600
Other Health Insurance	-	-	-	4,500	4,500
Disability Insurance	24,386	23,635	25,021	33,140	38,250
Life Insurance	8,884	8,976	9,506	10,010	9,780
Other Benefits	-	-	100,000	100,000	-
F/R Consulting Services	-	-	-	-	30,000
Life Pack Inspections	8,538	9,998	12,360	-	-
Medical Waste Disposal	10,651	10,201	12,965	10,000	12,000
Equipment Inspections	12,647	13,528	7,955	-	-
Travel And Per Diem	(120)	444	4,729	3,500	3,500
Electricity	43,972	43,476	43,412	50,000	50,000
Water/Sewer/Garbage	16,671	20,935	19,211	20,000	20,000
R&M-Structures & Buildings	-	-	225,514	66,000	160,000
R&M-Equipment	24,545	9,233	36,240	95,100	98,000
R&M-Telestaff Maintenance	3,856	2,707	2,823	4,000	4,000
R&M-Grounds	117,414	127,832	11,440	160,000	40,000
R&M-O/S Vehicle Repairs	84,771	91,429	90,292	75,000	85,000
Fire Prevention	1,787	2,262	786	2,000	2,000
Other Current Charges-Miscellaneous	5,210	1,351	303	1,000	1,000
Credit/Debit Card Fees	440	585	1,075	1,000	1,000
Environmental Permit	-	500	-	-	-
Pre-Employment Screening	228	-	-	1,000	1,000
Fuel-City Vehicles	39,879	48,936	42,380	50,000	50,000
Chemicals	14,532	20,049	7,247	12,000	12,000
Cleaning Chemicals & Supplies	5,042	5,145	5,658	5,000	5,000
Uniform Purchase	15,465	17,159	23,689	15,000	15,000
Safety Equipment	43,983	49,664	30,389	55,000	55,000
Medical Supplies	59,890	66,602	74,437	65,000	65,000
Miscellaneous Operating Supplies	8,842	10,532	17,245	10,000	10,000
Books/Subscriptions/Publications	1,025	1,247	312	2,000	2,000
Memberships/Professional Dues	3,753	2,842	2,449	3,500	3,500
External Tuition Assistance	3,830	1,514	2,279	10,500	10,500
Training And Seminars	9,339	24,063	17,751	30,000	30,000
Workers' Compensation	127,550	120,020	83,410	58,580	59,950
Cap Outlay-Machinery/Equip	38,210	207,563	259,022	165,000	155,000
Cap Outlay-Buildings	-	-	70,088	-	565,000
Hurricane Irma	959	-	-	-	-
Total Station 34 and 44	**$5,147,685**	**$5,526,787**	**$6,091,480**	**$6,468,820**	**$7,408,290**
Non-Departmental (9999)					
Contingency	$-	$-	$-	$10,000	$10,000
Vehicle Replacement	9,664	-	-	-	-
Insurance	78,400	64,600	47,700	42,500	45,100
Information Technology	152,100	166,210	170,630	219,270	192,150
Total Non-Departmental	**$240,164**	**$230,810**	**$218,330**	**$271,770**	**$247,250**
Total Fire/Rescue	**$6,277,348**	**$6,628,831**	**$7,200,435**	**$7,750,880**	**$8,677,530**

North Lauderdale Water Control District

Mission

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

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

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

Strategic Priorities and Performance Measures

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

Department Objectives:

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

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

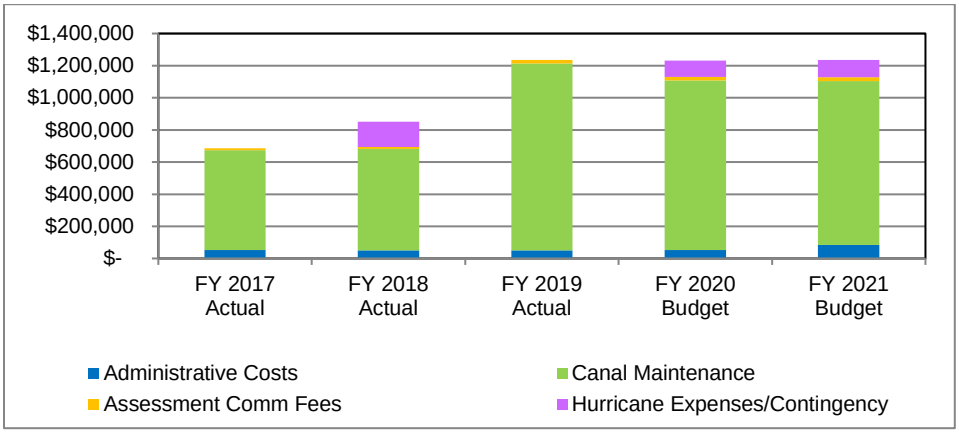
North Lauderdale Water Control District Special Revenue Fund
Schedule of Revenue and Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
North Lauderdale Water Control District Fund (131)					
Maintenance Assessment (per unit):	**$55.15**	**$55.15**	**$100.00**	**$100.00**	**$100.00**
Revenue:					
Special Assessments	$616,636	$619,286	$1,120,953	$1,116,480	$1,116,200
Special Assessments-WCD Brookside	3,177	3,243	5,760	5,760	5,760
Interest Earnings	830	1,308	3,291	-	800
Miscellaneous Revenue-Other	19	-	-	-	-
Transfer In-General Fund for Exempt Properties	62,800	62,200	112,510	110,210	111,650
Total revenue	**$683,462**	**$686,037**	**$1,242,515**	**$1,232,450**	**$1,234,410**
Expenditures:					
Canal Maintenance					
Administrative Costs	$52,800	$50,800	$50,200	$52,600	$84,200
Canal Maintenance	621,440	630,620	1,163,900	1,055,760	1,020,240
Assessment Comm Fees	12,333	12,386	22,419	21,500	23,000
Contingency	-	-	-	102,590	106,970
Hurricane Grant Match	-	157,249	-	-	-
Total expenditures	**$686,573**	**$851,055**	**$1,236,519**	**$1,232,450**	**$1,234,410**
% Change from FY 2020 Budget					**0.2%**
Change in Fund Balance	**$(3,111)**	**$(165,018)**	**$5,996**	**$-**	**$-**
Fund balance:					
Beginning balance	$1,144,430	$1,141,319	$976,301	$1,775,155	$1,775,155
Ending balance	**$1,141,319**	**$976,301**	**$982,297**	**$1,775,155**	**$1,775,155**

North Lauderdale Water Control District Assessment

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

North Lauderdale Water Control District – 5-Year Cost Comparison



Debt Service Fund

Debt Service (210)

Debt Service Fund

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 (FY2020)

- ✓ All required debt service payments were made on a timely basis.
- ✓ Final debt payment made in October 2019.
- ✓ The City currently has no outstanding bonds.

Debt Service Fund
Schedule of Revenue and Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Debt Service Fund (201)					
Revenue:					
Ad Valorem Taxes Delinquent	$264	$69	$-	$-	$-
Interest Earnings	35	450	1,036	-	-
Transfer In-General Fund for Debt Service	676,200	700,200	695,200	357,580	-
Use of Fund Balance or Net Position	-	-	-	5,000	-
Total revenue	**$676,499**	**$700,719**	**$ 696,236**	**$362,580**	**$-**
Expenditures:					
Principal-2003A Cir Bonds	$613,993	$643,503	$674,432	$349,280	$-
Interest-2003A Cir Bonds	101,151	71,641	40,711	8,300	-
Bond Costs	-	4,125	-	5,000	-
Total expenditures	**$715,144**	**$719,269**	**$715,143**	**$362,580**	**$-**
% Change from FY 2020 Budget					**-100%**
Change in Fund Balance	**$(38,645)**	**$ (18,550)**	**$(18,907)**	**$(5,000)**	**$ -**
Fund balance:					
Beginning balance	$89,515	$50,870	$32,320	$13,413	$8,413
Ending balance	**$50,870**	**$32,320**	**$13,413**	**$8,413**	**$8,413**

Summary of Remaining Debt

The City of North Lauderdale currently has no outstanding bonds.

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

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

Capital Projects

Capital Projects Fund (311)

Capital Improvement Program (5-Year)

Capital Projects Fund

Mission

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

Impact of Capital Budgets

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

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

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

Strategic Planning

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

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

Cash vs. Debt Philosophy

The City's philosophy on funding capital expenditures is based on two alternatives: 1.) Save and purchase with cash or 2) Finance through the issuance of debt. By establishing a purchasing schedule for both new and replacement acquisitions, the City is able to effectively forecast its future revenue needs by maintaining a cash reserve that is a conservative percentage of its total debt. Small dollar items, such as lawn mowers or vehicles are purchased with cash since the cost is immaterial to the overall budget and whose useful life is relatively short.

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

Capital Projects Fund
Schedule of Revenue and Expenditures

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Capital Projects Fund (311)					
Revenue:					
Transfer In-General Fund for Capital Projects	$1,710,000	$1,990,000	$6,491,930	$2,062,000	$600,000
Interest Earnings	15,733	27,643	162,006	-	75,000
Transportation Surtax - County	-	-	-	-	2,718,410
Miscellaneous Revenue	-	-	86,676	-	-
Use of Fund Balance	-	-	-	570,000	-
Total revenue	**$1,725,733**	**$2,017,643**	**$6,740,612**	**$2,632,000**	**$3,393,410**
Expenditures:					
Parks & Recreation	$556,327	$851,423	$399,961	$335,000	$675,000
Community Development	-	17,987	-	-	-
Public Works	87,703	106,468	613,794	2,297,000	720,220
Reserve for Future Capital Projects	-	-	-	-	1,998,190
Total expenditures	**$644,030**	**$975,878**	**$1,013,755**	**$2,632,000**	**$3,393,410**
% Change from FY 2020 Budget					**28.9%**
Change in Fund Balance	**$1,081,703**	**$1,041,765**	**$5,726,856**	**$(570,000)**	**$-**
Fund Balance (Assigned):					
Beginning balance	$2,395,462	$3,477,165	$4,518,930	$10,245,787	$9,675,787
Ending balance	**$3,477,165**	**$4,518,930**	**$10,245,787**	**$9,675,787**	**$9,675,787**

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 planned projects for the 5-Year period of FY 2021 – FY 2025 follows on the next three pages. In addition, the estimated operating impact of the FY 2021 capital improvement projects is shown in a separate schedule.

Capital Projects Fund
Five Year Capital Improvement Plan

Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Capital Projects Fund (311)					
Revenue:					
Revenue - Transfers In	$600,000	$35,000	$764,720	$325,000	$2,660,000
Interest Earnings	75,000	-	-	-	-
Transportation Surtax - County	2,718,410	-	5,281,600	-	-
Broward MPO - CSLIP Grant	-	-	1,835,280	-	-
Carryforward	-	700,000	700,000		
Total revenue	**$3,393,410**	**$735,000**	**$8,581,600**	**$325,000**	**$2,660,000**
Project Description					
Parks and Recreation					
Artificial Turf - Highland Park	$600,000	$-	$-	$-	$-
Fencing (New) Parks Playgrounds, Fitness Areas & Courts	45,000	50,000	-	80,000	-
Aquatic Center Pool Heaters	30,000	-	-	-	-
Bus Replacement	-	120,000	-	120,000	-
Park Restroom Replacements (ADA)	-	100,000	85,000	-	85,000
Replacement of HPP Park Shelters	-	100,000	-	-	-
Re-Build Tot Park Courts	-	75,000	-	-	-
Veterans Memorial Upgrades	-	20,000	-	-	-
Champions Hall - Parking and Roof Changes	-	140,000			
Braeburn Park - Restroom, Parking, Path	-	130,000			
New Park Signage	-	-	125,000	-	-
New Parking Lot - Fusco Park	-	-	75,000	-	-
FRDAP Grant Match - SLMS Court Replacement	-	-	200,000	-	-
Teen Center - Outdoor Awnings-Front Door	-	-	-	50,000	-
Sports Complex Restroom Renovations	-	-	-	75,000	-
Re-Build Pompano Park Courts	-	-	-	-	75,000
Parking Garage - Sports Complex	-	-	-	-	2,500,000
Parks and Recreation - Total	**$675,000**	**$735,000**	**$485,000**	**$325,000**	**$2,660,000**
Public Works					
SW 81st Avenue CSLIP Project	$-	$-	$2,815,000	$-	$-
81st Avenue Roadway Project - Surtax	360,220	-	2,641,600	-	-
Blvd. of Champions Roadway Project - Surtax	360,000	-	2,640,000	-	-
Public Works - Total	**$720,220**	**$-**	**$8,096,600**	**$-**	**$-**
Reserved for Future Capital Projects	**$1,998,190**	$-	$-	$-	$-
Total Capital Projects Fund (311)	**$3,393,410**	**$735,000**	**$8,581,600**	**$325,000**	**$2,660,000**

Capital Projects Fund
Five Year Capital Improvement Plan – continued

Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Fire Rescue Fund (115)					
Fire Training Facility	$565,000	$-	$-	$-	$-
CPR Machines	60,000	-	-	50,000	-
Life Packs	35,000	75,000	-	-	-
Software - Fire Inspections	35,000	-	-	75,000	-
Station 44 Bunker Gear Storage Unit	25,000	-	-	-	-
Thermal Imaging Cameras	-	25,000	-	-	-
Rescue vehicle (Station 34)	-	-	350,000	-	650,000
Total Fire Rescue Fund (115)	**$720,000**	**$100,000**	**$350,000**	**$125,000**	**$650,000**
Water Control District Fund (131)					
Canal Pump Station	$-	$-	$-	$6,000,000	$-
Total Water Control District Fund (131)	**$-**	**$-**	**$-**	**$6,000,000**	**$-**
Utilities Fund (401)					
Vactor Truck	$450,000	$-	$-	$-	$-
Lift Station Rehab (2)	1,500,000	-	-	-	-
Backup Pump Engine for WTP	100,000	-	-	-	-
Dust Collectors at WTP	80,000	-	-	-	-
Crane Truck	80,000	-	-	-	-
VFDs (6 ea) or High Service Pumps	60,000	60,000	60,000	-	-
Valve Exerciser	-	80,000	-	-	-
Automatic Meter Read (AMR) System	-	250,000	250,000	250,000	-
Total Utilities Fund (401)	**$2,270,000**	**$390,000**	**$310,000**	**$250,000**	**$-**
Stormwater Fund (411)					
Silver Lakes Drainage – Surtax	$1,040,090	$-	$-	$-	$-
Patron Village Drainage	$500,000	$-	$-	$-	$-
SW 12th Street Drainage (Design & Constr)	$-	$-	$500,000	$-	$-
Total Stormwater Fund (411)	**$1,40,090**	**$-**	**$500,000**	**$-**	**$-**
Information Technology Fund (530)					
City Hall Data Center Rewiring	$150,000	$-	$-	$-	$-
Citywide Broadband & WiFi	-	250,000	-	-	-
Wireless Access Point	-	-	50,000	-	-
Total Information Technology Fund (530)	**$150,000**	**$250,000**	**$50,000**	**$-**	**$-**

ESTIMATED OPERATING IMPACT

CAPITAL IMPROVEMENT PROGRAM (5 YRS.)

Project Description	Fiscal Year 2021 Costs	New (N) Replace (R) Improve(I)	Est Useful Life (years)	Annual Operating Budget Impact Incremental cost (Savings)			
				First Year			Subsequent Years
				Personnel	Operating	Total	Annual *
Capital Projects Fund (311)							
Parks and Recreation							
Artificial Turf - Highland Park	$ 600,000	(N)	10	$ -	$ 7,500	$ 7,500	$ 7,500
Fencing at Parks/Fitness Areas	45,000	(N)	10	-	50	50	50
Aquatic Center Pool Heaters	30,000	(N)	10	-	50	50	50
Total Parks and Recreation	$ 675,000			$ -	$ 7,600	$ 7,600	$ 7,600
Public Works Dept							
81st Avenue Roadway Project Design	$ 360,220	(I)	50	$ -	$ -	$ -	$ -
BOC Roadway Project Design	360,000	(I)	50	-	-	-	-
Total Public Works	$ 720,220			$ -	$ -	$ -	$ -
Total Capital Projects Fund	$ 1,395,220			$ -	$ 7,600	$ 7,600	$ 7,600
Fire Rescue Fund 115							
Fire Training Facility	$ 565,000	(N)	30	$ -	$ 5,000	$ 5,000	$ 5,000
CPR Machines	60,000	(R)	10	-	-	-	-
Life Packs	35,000	(R)	10	-	-	-	-
Fire Inspection Software	35,000	(N)	15	-	600	600	600
FS 44 Bunker Gear Storage Unit	25,000	(N)	20	-	100	100	100
Total Fire/Rescue Fund	$ 720,000			$ -	$ 5,700	$ 5,700	$ 5,700
Utilities Fund 401							
Vactor Truck	$ 450,000	(N)	15	$ -	$ 300	$ 300	$ 300
Lift Station Rehab - 2 each	1,500,000	(R)	30	-	-	-	-
Backup Pump Engine for WTP	100,000	(R)	15	-	50	50	50
Dust Collectors for WTP	80,000	(R)	15	-	-	-	-
Crane Truck	80,000	(N)	15	-	250	250	250
VFDs / High Service Pumps - 6 each	60,000	(R)	10	-	100	100	100
Total Utilities Fund	$ 2,270,000			$ -	$ 700	$ 700	$ 700
Stormwater Fund 411							
Silver Lakes Drainage Phase II	$ 1,040,090	(I)	50	$ -	$ -	$ -	$ -
Patron Village Drainage	500,000	(N)	50	-	-	-	-
Total Stormwater Fund	$ 1,540,090			$ -	$ -	$ -	$ -
Information Technology Fund 530							
City Hall Data Center Rewiring	$ 150,000	(R)	5	$ -	$ 150	$ 150	$ 150
Total Information Technology Fund	$ 150,000			$ -	$ 150	$ 150	$ 150

* In present value dollars.

Enterprise Funds

Utilities (401)

Stormwater Management (411)

Utilities Fund

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 2020)

- ✓ Continue lining of sewer mains at various City locations based on pipe conditions
- ✓ Emergency Generator for the Water Treatment Plant
- ✓ 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
- 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

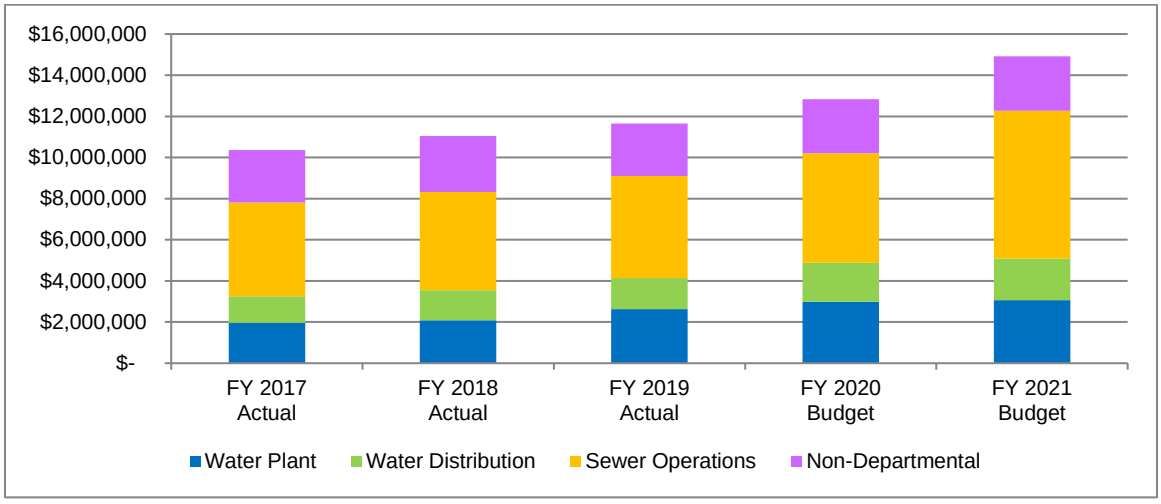
- Maintain the quality of water produced within comparable tolerances to levels established over a trailing 5-year period.
- Maintain certification levels for all operators by requiring completion of seven continuing education units per year.
- Inspect all pumps and motors within the water treatment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

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 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.	100%	99%	99%	100%	100%

Utilities Fund
Schedule of Revenue and Expenses

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Utilities Fund (401)					
Revenue:					
Water Sales	$5,428,568	$5,630,925	$5,694,821	$5,395,000	$5,650,000
Sale of Meters	6,655	8,405	5,010	5,000	5,000
Backflow Certification Fees	5,789	6,822	7,130	-	5,000
Utilities Late Fees	381,088	355,860	398,880	304,210	164,300
Utilities Turn Off Fees	210,070	244,430	230,145	165,000	62,500
Utilities Dishonored Payment Fees	4,858	5,997	7,269	3,000	3,000
Utilities Hook Up Fees	18,435	20,950	23,300	18,000	15,000
Utilities Miscellaneous	18,549	5,630	2,250	10,000	3,500
Water Availability Fee	15,423	6,414	-	-	-
Sewer Sales	6,890,463	7,134,716	7,152,753	6,775,000	7,150,000
Investment Earnings	111,848	212,080	984,385	150,000	360,800
Other	116,827	142,774	183,975	-	-
Use of Net Position	-	-	-	-	1,500,000
Total revenue	**$13,208,573**	**$13,775,003**	**$14,689,917**	**$12,825,210**	**$14,919,100**
Expenses:					
Water Plant	$1,961,950	$2,085,793	$2,623,432	$2,990,220	$3,068,380
Water Distribution	1,282,542	1,468,981	1,512,014	1,888,720	2,022,530
Sewer Operations	4,561,333	4,771,019	4,964,738	5,321,460	7,187,720
Non-Departmental	2,550,127	2,724,388	2,549,724	2,624,810	2,640,470
Total expenses	**10,355,952**	**$11,050,181**	**$11,649,907**	**$12,825,210**	**$14,919,100**
% Change from FY 2020 Budget					**16.3%**
Change in net position	**$2,852,621**	**$2,724,822**	**3,040,010**	**$-**	**$(1,500,000)**
Net position, beginning	$37,825,867	$40,678,488	$43,403,310	$46,443,320	$46,443,320
Net position, ending	**$40,678,488**	**$43,403,310**	**$46,443,320**	**$46,443,320**	**$44,943,320**
Net Position:					
Net investment in capital assets	$11,493,138	$10,935,301	$10,390,024	$10,390,024	$10,390,024
Unrestricted	29,185,350	32,468,009	36,053,296	36,053,296	34,553,296
Total net position	**$40,678,488**	**$43,403,310**	**$46,443,320**	**$46,443,320**	**$44,943,320**

Utilities Fund – 5-Year Cost Comparison



Utilities Fund – Schedule of Detail Expenses

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Water Plant (3933)					
Regular Salaries and Wages	$-	$87,425	$109,599	$114,320	$128,600
FICA Taxes	-	6,476	8,035	9,170	10,000
401 (A) Retirement	-	9,981	15,209	15,970	12,700
457 Deferred Compensation	-	346	750	950	800
Health/Dental Insurance	-	18,614	26,982	31,910	28,800
Disability Insurance	-	309	761	1,310	2,000
Life Insurance	-	229	300	640	300
Architect and Engineering	-	7,100	-	20,000	20,000
US Water Works-Water Plant	840,725	861,767	889,589	925,000	925,000
Sludge Removal	60,754	47,058	40,425	20,000	20,000
Electricity	200,793	197,136	182,430	200,000	200,000
R&M-Grounds	8,700	4,745	13,695	15,000	15,000
R&M-Plant Operations	140,370	104,524	594,954	150,000	460,000
Vehicle Lease Payments	-	-	-	-	3,570
Other Current Charges – Miscellaneous	-	34	-	-	-
Environmental Permits	-	1,045	510	1,500	1,500
General Office Supplies	63	-	-	-	-
Fuel-City Vehicles	-	-	777	3,000	3,000
Chemicals	221,144	225,246	243,469	250,000	250,000
Memberships/Professional Dues	1,077	1,073	495	500	1,000
Training and Seminars	-	-	265	500	1,000
Workers' Compensation	3,080	-	3,210	3,020	1,440
Vehicle Maintenance	8,040	9,600	3,000	2,600	-
Information Technology	17,890	43,740	42,660	49,830	43,670
Depreciation	457,575	454,066	446,317	475,000	475,000
Water Tank Renovations	-	-	-	-	-
Improvements O/T Buildings	-	-	-	-	80,000
Cap Outlay-Machinery/Equip	-	-	-	700,000	385,000
Hurricane Irma	1,739	5,279	-	-	-
Total Water Plant	**$1,961,950**	**$2,085,793**	**$2,623,432**	**$2,990,220**	**$3,068,380**
Water Distribution (3936)					
Regular Salaries and Wages	$288,052	$320,698	$316,603	$349,550	$393,400
Sick and Vacation Payout	(54,805)	-	11,515	-	-
Overtime	20,072	18,353	30,299	15,000	35,000
FICA Taxes	22,713	24,790	25,259	27,620	30,200
401 (A) Retirement	32,524	34,931	40,620	48,950	54,400
457 Deferred Compensation	1,078	1,770	1,712	2,170	3,300
Health/Dental Insurance	36,204	49,698	53,538	63,340	114,400
Disability Insurance	2,084	3,251	3,178	3,910	4,000
Life Insurance	1,029	1,193	1,214	1,460	1,300
Legal Services-Other Funds	520	-	630	1,000	1,000
Architect and Engineering	7,610	6,410	218	30,000	30,000
US Water Works-Utility Billing	663,788	681,929	703,166	750,000	750,000
Travel and Per Diem	-	-	-	500	1,000
Communication Services	2,858	4,071	4,797	3,000	3,000
Electricity	157	157	168	500	500
R&M-Meters/Boxes	39,420	61,713	49,320	250,000	250,000
R&M-Heavy Equipment	5,182	1,389	4,081	5,000	5,000
R&M-Grounds	1,082	305	460	500	500
R&M-Wet Well/Sewer Mat	4,558	1,911	5,128	5,000	5,000
R&M-Hydrants /Water Distribution	60,982	116,295	119,937	100,000	100,000
General Printing & Binding	530	40	289	500	29,200
Vehicle Lease Payments	-	-	-	-	500
Other Current Charges - Miscellaneous	1,088	1,341	22	1,500	1,000
Utility Location Services	5,005	2,270	3,407	50,000	50,000
General Office Supplies		765	1,424	1,500	1,500
Fuel-City Vehicles	16,998	17,620	14,132	20,000	20,000
Operating Equipment	1,549	1,858	1,264	5,000	5,000
Uniform Purchase	3,366	3,008	3,810	4,000	4,000
Safety Equipment	1,477	1,609	3,365	3,000	3,000
Memberships/Professional Dues	-	-	-	-	1,000
Training and Seminars	827	2,812	3,868	2,000	2,000
Workers' Compensation	14,980	12,680	9,590	8,350	7,260
Vehicle Maintenance	8,040	9,600	14,900	15,700	-
Information Technology	71,580	69,980	68,250	99,670	96,070
Depreciation	15,854	15,854	15,854	20,000	20,000
Hurricane Irma	6,140	680	-	-	-
Total Water Distribution	**$1,282,542**	**$1,468,981**	**$1,512,014**	**$1,888,720**	**$2,022,530**

Utilities Fund – Schedule of Detail Expenses – continued

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Sewer Operations (3939)					
Regular Salaries and Wages	$166,475	$205,379	$120,811	$193,440	$228,000
Overtime	9,038	7,306	11,381	4,500	13,000
FICA Taxes	12,193	14,721	9,081	15,220	17,500
401 (A) Retirement	19,774	21,673	14,221	27,170	31,700
457 Deferred Compensation	-	-	-	-	2,000
Health/Dental Insurance	52,616	72,560	56,644	70,870	113,600
Disability Insurance	1,679	2,023	1,679	2,160	3,000
Life Insurance	554	838	667	1,000	900
Miscellaneous Consulting Services	35,000	-	-	-	-
Legal Services-Other Funds	602	-	-	-	-
Architect and Engineering	5,060	1,832	-	50,000	50,000
Travel and Per Diem	-	-	-	500	1,000
Electricity	77,401	84,655	89,089	90,000	90,000
Broward City Large User Charges	2,550,783	2,716,838	3,145,438	2,900,000	2,950,000
R&M-Heavy Equipment	-	1,630	1,208	2,500	2,500
R&M-Grounds	525	262	106	2,000	2,000
R&M-Lift Stations	252,468	278,201	417,428	400,000	325,000
R&M-Sewer Rehab	1,208,769	1,218,762	931,335	1,400,000	1,400,000
R&M-Wet Well/Sewer Mat	18,855	23,383	26,709	25,000	25,000
Vehicle Lease Payments	-	-	-	-	9,400
General Printing & Binding	-	-	134	300	300
Other Current Charges – Miscellaneous	36	-	-	-	-
Operating Equipment	5,198	69	4,798	5,000	5,000
Uniform Purchase	-		-	1,000	1,000
Training and Seminars	-	-		-	1,000
Workers' Compensation	6,500	5,270	4,870	3,070	3,350
Vehicle Maintenance	8,040	6,400	11,900	7,800	-
Information Technology	17,890	17,500	34,130	19,930	17,470
Depreciation	102,952	87,917	83,107	100,000	90,000
Cap Outlay-Machinery/Equip	-	-		-	1,805,000
Hurricane Irma	8,925	-	-	-	-
Total Sewer Operations	**$4,561,333**	**$4,771,019**	**$4,964,737**	**$5,321,460**	**$7,187,720**
Admin cost (3999)					
Internal Admin Costs	$967,800	$941,600	$918,500	$906,400	$932,000
Other Current Charges	143	17,099	-	-	-
Credit/Debit Card Fees	141,084	169,033	196,753	180,000	175,000
Payment In Lieu of Taxes	163,300	158,000	148,300	141,050	130,790
Privilege-Franchise Fee-Water	538,500	538,500	539,500	539,500	558,500
Privilege-Franchise Fee-Sewer	675,200	675,200	677,500	677,500	705,900
Insurance	64,100	56,400	44,900	41,300	42,500
Contingency -W&S	-	168,556	-	139,060	95,780
Total Non-Departmental	**$2,550,127**	**$2,724,388**	**$2,525,453**	**$2,624,810**	**$2,640,470**
Total Utilities Expenses	**$10,355,952**	**$11,050,181**	**$11,625,637**	**$12,825,210**	**$14,919,100**
% Change from FY 2020 Budget					**16.3%**

Stormwater Management Fund

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.

Accomplishments (FY 2020)

✓ Continued the development of a Stormwater Master Plan

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:

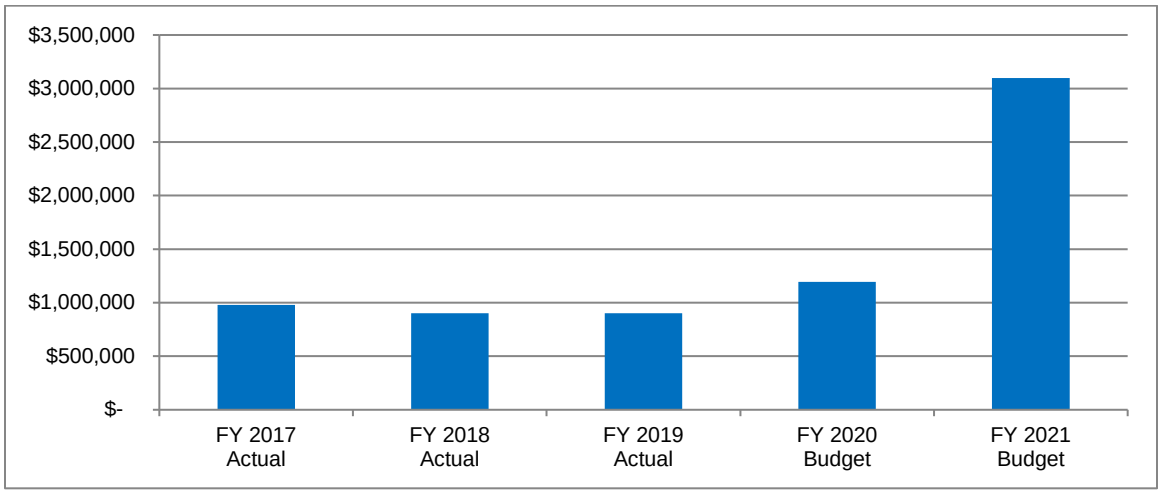
• Inspect all 1,250 catch basins within the city on an annual basis.

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Percent of catch basins inspected during the year.	100%	100%	100%	100%	100%

Stormwater Management Fund
Schedule of Revenue and Expenses

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Stormwater Management Fund (411)					
Revenue:					
Stormwater Revenue	$1,046,130	$1,196,116	$1,161,209	$79,400	$32,400
Stormwater Assessments	-	-	-	1,103,700	1,103,700
Investment Earnings	6,645	20,229	55,239	10,000	22,900
Transportation Surtax – County	-	-	-	-	1,440,090
Miscellaneous Revenue	-	3,459	-	-	-
Use of Net Position	-	-	-	-	500,000
Total revenue	**$1,052,775**	**$1,219,804**	**$1,216,447**	**$1,193,100**	**$3,099,090**
Expenses:					
Regular Salaries and Wages	$444,586	$406,692	$355,030	$453,140	$197,200
Sick and Vacation Payout	19,127	(11,802)	6,285	-	-
Overtime	15,093	11,054	14,713	5,000	1,000
FICA Taxes	33,348	30,641	27,005	35,270	15,200
401 (A) Retirement	50,261	41,286	40,345	62,760	22,300
457 Deferred Compensation	-	-	577		600
Health/Dental Insurance	93,623	77,919	75,553	116,840	57,100
Disability Insurance	3,599	3,663	3,187	4,960	2,000
Life Insurance	2,434	1,987	1,714	2,390	800
Legal Services	-	-	5,374	-	-
Temporary Assistance	-	4,069	-	-	-
Architect and Engineering	6,343	6,780	31,598	45,000	45,000
External Admin Costs	-	-	-	29,000	29,000
Internal Admin Costs	81,700	86,500	83,700	82,700	86,800
Street Cleaning	12,122	12,171	10,299	20,000	20,000
Storm Drain Maintenance	24,576	44,809	48,218	75,000	539,630
Statement Preparation	10,164	10,091	10,586	10,600	10,600
R&M-Equipment	3,318	1,761	8,988	10,000	25,000
Vehicle Lease Payments	-	-	-	-	17,140
Other Current Charges – Miscellaneous	6	-	28,455	-	-
Payment In Lieu of Taxes	15,400	13,500	11,500	9,650	8,010
Environmental Permits	3,018	19,649	9,681	10,500	11,500
General Office Supplies	-	-	12	500	500
Fuel-City Vehicles	12,002	14,781	10,360	12,000	1,000
Operating Equipment	15,891	20,581	26,170	-	-
Chemicals	2,800	-	-	3,000	3,000
Uniform Purchase	4,076	4,300	4,966	7,000	-
Safety Equipment	4,200	1,939	1,510	5,000	-
Miscellaneous Operating Supplies	18	484	348	500	-
Membership/Professional Dues	-	800	850	500	1,000
Workers' Compensation	14,940	15,060	10,880	10,190	2,820
Insurance	1,500	1,800	1,900	1,900	1,800
Vehicle Maintenance	12,100	15,800	14,900	15,700	-
Depreciation	65,298	63,305	57,588	63,000	60,000
Capital Improvements O/T Buildings	-	-	-	-	1,940,090
Contingency-Stormwater	-	-	-	101,000	-
Hurricane Irma	28,729	3,191	-	-	-
Total expenses	**$980,272**	**$902,811**	**$902,291**	**$1,193,100**	**$3,099,090**
% Change from FY 2020 Budget					**159.8%**
Change in net position	**$72,503**	**$316,993**	**$902,291**	**$-**	**$(500,000)**
Net position, beginning	$2,306,060	$2,378,563	$2,695,556	$3,009,712	$3,009,712
Net position, ending	**$2,378,563**	**$2,695,556**	**$3,009,712**	**$3,009,712**	**$2,509,712**
Net Position:					
Net investment in capital assets	$497,404	$434,099	$390,896	$390,896	$390,896
Unrestricted	1,881,159	2,261,457	2,618,816	2,618,816	2,118,816
Total net position	**$2,378,563**	**$2,695,556**	**$3,009,712**	**$3,009,712**	**$2,509,712**

Stormwater Management Fund – 5 Year Cost Comparison



Internal Service Funds

Vehicle Maintenance (501)

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

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.

Fixed cost per passenger vehicle will be assessed to each department/division that has a vehicle assigned to it. This charge is designed to cover the annual cost of the vehicle's repairs and maintenance as well as its future replacement. In FY 2021, the fixed cost of maintenance is absorbed by the Vehicle Maintenance Fund Balance and no allocations were made to departments.

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

Strategic Priorities and Performance Measures

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

Department Objectives:

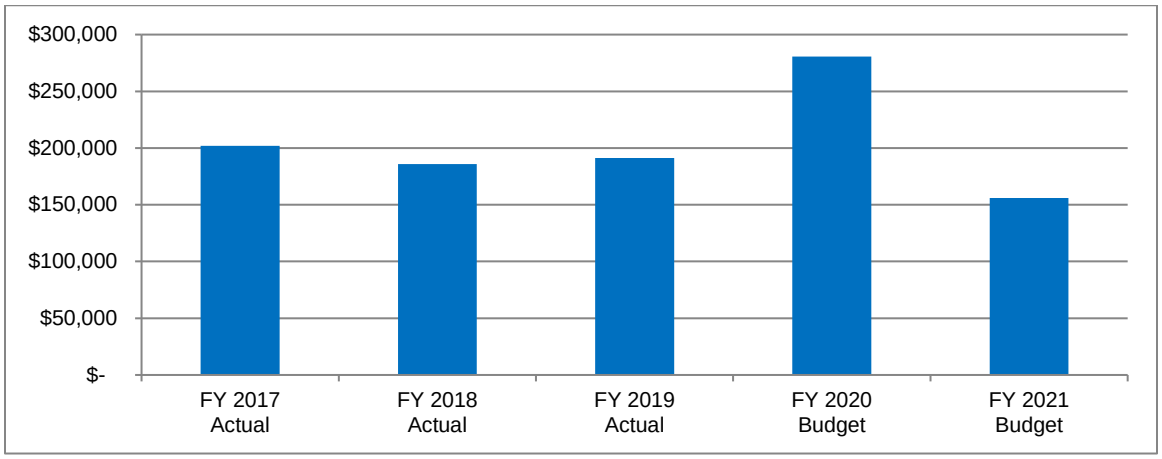
• Perform the scheduled preventative maintenance on vehicles during each year.

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 Goal
Percent of schedule preventative maintenance performed during the year.	100%	100%	100%	100%	100%

Vehicle Maintenance Fund
Schedule of Revenue and Expenses

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Vehicle Maintenance Fund (501)					
Revenue:					
Interest Earnings	$673	$5,994	$12,409	$-	$1,100
Charges for Services	253,397	207,699	202,300	177,830	-
Use of Fund Balance	-	-	-	102,870	156,100
Total revenue	**$254,070**	**$213,693**	**$214,709**	**$280,700**	**$157,200**
Expenses:					
Garage - Service Contract	$70,417	$51,869	$58,056	$75,000	$30,000
Electricity	1,504	1,112	1,072	2,000	2,000
Water/Sewer/Garbage	6,022	6,214	4,908	7,000	7,000
Vehicle Repairs	3,461	-	3,553	20,000	10,000
Other Current Charges-Miscellaneous	10,176	11,232	11,202	11,500	11,500
Car Wash	223	603	6	500	-
Vehicle Parts	71,404	78,590	76,140	125,000	40,000
Insurance	38,700	36,200	36,300	39,700	56,700
Total expenses	**$201,907**	**$185,820**	**$191,237**	**$280,700**	**$157,200**
% Change from FY 2020 Budget					**-44.0%**
Change in net position	**$52,163**	**$27,873**	**$23,472**	**$ (102,870)**	**$ (156,100)**
Net position, beginning	$1,508,891	$1,561,054	$1,588,927	$1,612,399	$1,509,529
Net position, ending	**$1,561,054**	**$1,588,927**	**$1,612,399**	**$1,509,529**	**$1,353,429**
Net Position:					
Unrestricted	$1,561,054	$1,588,927	$1,612,399	$1,509,529	$1,353,429
Total net position	**$1,561,054**	**$1,588,927**	**$1,612,399**	**$1,509,529**	**$1,353,429**

Vehicle Maintenance Fund – 5-Year Cost Comparison



Vehicle Maintenance Fund – Schedule of Fees Assessed to Departments

Description	2021 Units of Service	Leased	Total	Vehicle Maintenance Charge – FY 2021
General Fund (001):				
City Manager (0501)	0	1*	1	$-
Public Works				
Building Maintenance (3941)	6	5	11	-
Grounds Maintenance (3944)	2	6	8	-
Canal Maintenance (3947)	3	2	5	-
Parks (7071)	8	7	15	-
Recreation (7072)	3	0	3	-
Community Development (3005)	0	1	1	-
Code (3020)	0	7	7	-
Total General Fund (001):	**22**	**28**	**50**	**$-**
Streets Maintenance Fund (111):				
Streets Maintenance (3946)	**9**	**3**	**12**	**$-**
Utilities Fund (401):				
Administration (3933)	1	0	1	-
Water Distribution (3936)	3	3	6	-
Sewer Operations (3939)	2	1	3	-
Total Utilities Fund (401):	**6**	**4**	**10**	**$-**
Total of All Funds	**37**	**35**	**72**	**$-**

* Lease package includes routine maintenance services

Allocation Summary:	**Vehicle Charge**
General Fund	59%
Street Maintenance Fund	24%
Utilities Fund	17%
	100%

Allocation per vehicle:

	Costs Attributable to Owned	Costs Attributable to Leased	Total
	$70,000	$-	$70,000
	1,028	972	2,000
	3,597	3,403	7,000
	5,139	4,861	10,000
	5,910	5,590	11,500
	29,138	27,563	56,700
	$114,811	**$42,389**	**$157,200**
	73%	**27%**	**100%**
Less: Interest Income	$ (6,573)	$ (2,427)	$ (1,100)
Less: Use of Fund Balance	(108,238)	(39,962)	(156,100)
Total Costs to be Allocated	**$-**	**$-**	**$-**

Information Technology Fund

Mission

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

Background

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

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

Core Services

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

Accomplishments (FY 2020)

- ✓ Provided residents, administration and employees with value-added services and support
- ✓ Add/Upgrade 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
- ✓ Provided user friendly web services for City services and daily business by administering Applicant Tracking, Citizens Self-Service, and other public facing web applications.
- ✓ Maintained staff training on current architectures, software, and promote professional development
- ✓ Maintained and installed all required upgrades and patches to provide best functionality and security for system operation and Business Systems.
- ✓ Improve public communication by installing a digital marquee at Hampton Pines Park
- ✓ Provide additional technology resources and communications media technology ("CMT"), to enable the continuation of City business and resident's participation during Covid-19 pandemic

Upcoming Initiatives

- Continue to deploy safety and security camera systems throughout the City's facilities.
- Streaming of additional meetings
- Provide End User Security Training
- Develop/Implement enterprise wide I.T. policies
- Deploy new permitting system

Strategic Priorities and Performance Measures

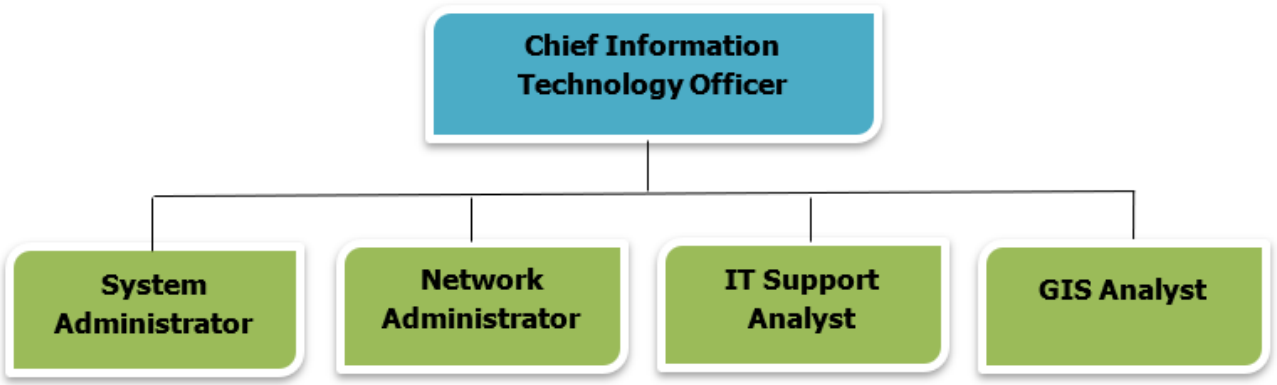
Citywide Goal: Expand Citizen Communications and Resident Focus

Department Objectives:

- Maintain the City's website and virtual private network remote processing to allow 24/7 access and use by residents and employees.
- Perform a minimum of 20 daily and 8 full system back-ups.
- Complete all required annual fire inspections each calendar year.
- Respond to emergency requests for rectifying system failures within one (1) hour.
- Convert a minimum of one (1) form per year to online/fillable forms for website.

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Goal	FY 2021 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%	98%	100%
Percent of time emergency requests for rectifying system requests are responded to within 1 hour.	99%	99%	99%	99%	99%
Number of forms converted to online/fillable forms.	N/A	N/A	3	5	4

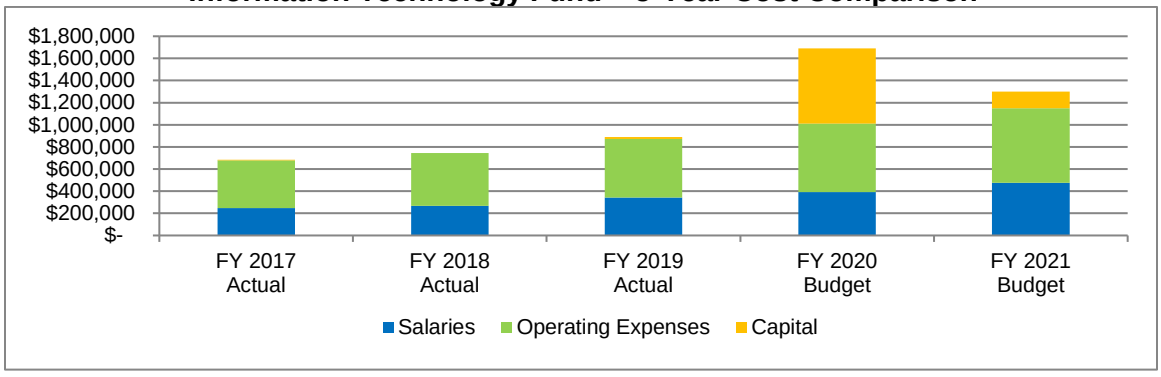
Information Technology Organizational Chart



Information Technology Fund
Schedule of Revenue and Expenses

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Information Technology Fund (530)					
Revenue:					
Charges for Services	$966,300	$1,014,729	$1,040,810	$1,305,630	$1,296,570
Interest Earnings	419	3,746	15,231	-	4,300
Use of Fund Balance or Net Position	-	-	-	384,270	-
Total revenue	**$966,719**	**$1,018,475**	**$1,056,041**	**$1,689,900**	**$1,300,870**
Expenses:					
Regular Salaries And Wages	$162,582	$182,460	$238,771	$253,220	$304,900
Sick and Vacation Payout	17,011	12,794	-	-	-
Car Allowance	1,122	1,200	1,200	1,200	1,200
Overtime	2,886	3,313	2,703	7,500	4,500
Tuition Assistance	-	-	-	13,000	-
FICA Taxes	12,514	13,975	18,219	19,790	23,390
401 (A) Retirement	22,308	23,609	33,154	35,000	41,920
457 Deferred Compensation	3,251	3,525	4,271	4,470	5,500
Health/Dental Insurance	22,589	25,259	42,066	54,160	89,400
Disability Insurance	1,538	1,695	1,968	2,760	3,480
Life Insurance	511	554	718	820	1,120
System Consulting	24,937	31,566	23,002	40,000	50,000
Travel And Per Diem	-	66	324	2,000	2,000
Communication Services	41,849	43,127	48,921	60,000	70,000
R&M-Computer Software	163,653	187,343	166,888	225,000	225,000
R&M-Server Maintenance	3,367	3,658	920	7,000	7,500
R&M-Munis Software Maint	73,586	77,620	81,916	90,000	93,000
Other Current Charges-Miscellaneous	183	381	857	2,000	3,400
General Office Supplies	3,167	1,170	2,452	3,000	3,200
Computer Software- Not Capital	29,970	16,567	30,334	32,000	40,000
Computer Hardware- Not Capital	48,583	51,588	62,548	44,000	45,000
Memberships/Professional Dues	3,775	3,775	3,780	4,000	4,200
Training And Seminars	9,898	3,075	7,040	8,000	23,000
Workers' Compensation	290	290	610	180	960
Insurance	3,700	3,500	3,000	2,800	2,900
Depreciation	25,702	53,266	95,787	89,000	96,000
Capital Outlay- Hardware	3,375	-	16,913	289,000	85,000
Capital Outlay- Software	-	-	-	390,000	65,000
Contingency	-	-	-	10,000	9,300
Hurricane Irma	624	400	-	-	-
Total expenses	**$682,971**	**$745,776**	**$888,362**	**$1,689,900**	**$1,300,870**
% Change from FY 2020 Budget					**-23.0%**
Change in net position	**$283,748**	**$272,699**	**$167,679**	**$ (384,270)**	**$-**
Net position, beginning	$1,652,071	$1,935,819	$2,208,518	$2,376,197	$1,991,927
Net position, ending	**$1,935,819**	**$2,208,518**	**$2,376,197**	**$1,991,927**	**$1,991,927**
Net Position:					
Net investment in capital assets	$453,492	$641,158	$577,528	$577,528	$577,528
Unrestricted	1,482,327	1,567,360	1,798,669	1,414,399	1,414,399
Total net position	**$1,935,819**	**$2,208,518**	**$2,376,197**	**$1,991,927**	**$1,991,927**

Information Technology Fund – 5-Year Cost Comparison



Information Technology Fund – Schedule of Fees Assessed to Departments

Description	2021 Units of Service	I.T. Charge FY 2021
General Fund (001):		
City Commission (0101)	14	$122,270
City Manager (0501)	3	$26,200
City Attorney (1401)		
City Clerk (1801)	4	$34,940
Human Resources (0601)	4	$34,940
Finance (0906)	9	$78,10
Public Works		
Building Maintenance/Administration (3941)	13	$113,540
Parks and Recreation		
Parks (7071)	13	$113,540
Recreation (7072)	7	$61,140
Aquatics (7074)	2	$17,470
Community Development (3005)	16	$139,750
Code (3020)	10	$87,340
Total General Fund (001):	**95**	**$829,740**
Street Maintenance Fund (111):	**2**	**$17,470**
Fire/Rescue Fund (115): (9999)	**22**	**$192,150**
Utilities Fund (401):		
Administration (3933)	5	$43,670
Water Distribution/ Billing (3936)	11	$96,070
Sewer Operations (3939)	2	$17,470
Total Utilities Fund (401):	**18**	**$157,210**
Total All Funds	**137**	**$1,196,570**
Plus: Charge to CD for Energov - FY 2021 is 1st of 3 Years		$100,000
Total Allocation		**$1,296,570**

Allocation Summary:	IT Fee
General Fund	70%
Fire/Rescue Fund	16%
Utilities Fund	14%
	100%

Allocation per computer:	
Total cost of I.T. Fund	$1,301,570
Less: Interest earnings	(4,300)
Use of fund balance	-
1st Yr. of Energov allocation to CD	(100,000)
Net revenue	$1,196,570
Number of computers	137
Cost charged per computer	$8,734

Insurance Fund

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.

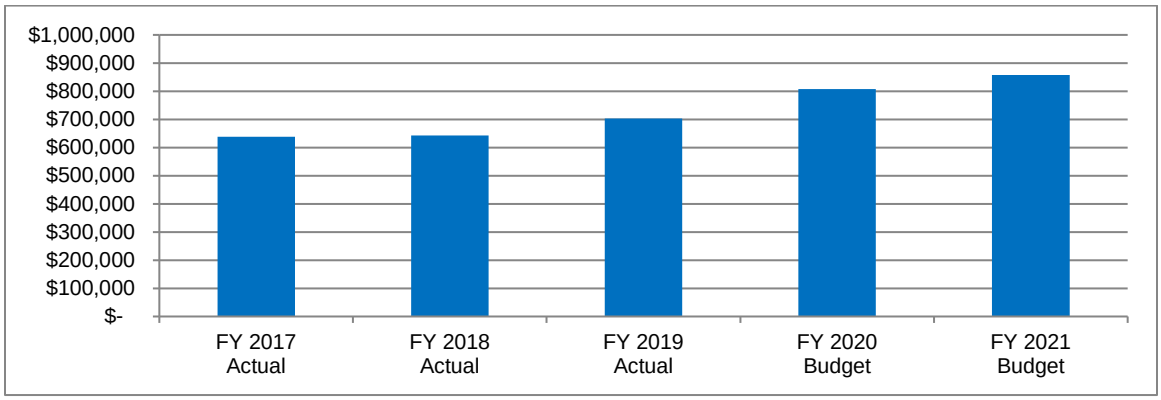
The City's cost for workers' compensation and general liability continued to level off after several years of significant increases. Although the level of coverage is currently adequate to meet the City's needs, this area will need to be closely monitored as it may be affected by environmental factors 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 2021 insurance rates.

Insurance Fund
Schedule of Revenue and Expenses

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Insurance Fund (550)					
Revenue:					
Interest Earnings	$9,082	$12,003	$135,410	$-	$30,000
Insurance Proceeds-Not City Reimburse	-	-	27,687	-	-
Charges for Services-Workers Compensation	281,699	268,000	182,400	141,600	135,790
Charges for Services-General Insurance	472,999	437,900	384,900	391,400	417,300
Use of Fund Balance	-	-	-	275,000	275,000
Total revenue	**$763,780**	**$717,903**	**$730,397**	**$808,000**	**$858,090**
Expenses:					
Legal Services-Outside Counsel	$-	$387	$338	$5,000	$5,000
General Liability	123,978	139,043	151,384	166,600	169,100
Automotive Insurance	31,139	30,789	34,263	36,900	53,800
Property Insurance	163,005	153,250	170,756	204,900	246,400
Other Insurance	3,219	10,883	11,086	5,000	10,000
Workers Compensation Insurance	269,403	284,628	298,343	306,600	300,790
Other Claims	42,959	15,640	32,009	75,000	65,000
Accident Prevention	4,996	7,680	4,446	8,000	8,000
Total expenses	**$638,699**	**$642,300**	**$702,624**	**$808,000**	**$858,090**
% Change from FY 2020 Budget					**6.2%**
Change in net position	**$125,081**	**$75,603**	**$27,773**	**$ (275,000)**	**$ (275,000)**
Net position, beginning	$4,276,876	$4,401,957	$4,477,560	$4,505,333	$4,230,333
Net position, ending	**$4,401,957**	**$4,477,560**	**$ 4,505,333**	**$4,230,333**	**$3,955,333**
Net Position:					
Unrestricted	$4,401,957	$4,477,560	$4,505,333	$4,230,333	$3,955,333
Total net position	**$4,401,957**	**$4,477,560**	**$4,505,333**	**$4,230,333**	**$3,955,333**

Insurance Fund – 5-Year Cost Comparison



Insurance Fund – Schedule of Fees Assessed to Departments

Description	Workers' Comp	General Liability	Automobile	Property	Other Insurance	FY 2021 Total
General Fund (001):						
City Commission (0101)	$70	$-	$-	$-	$-	$70
City Manager (0501)	190	-	-	-	-	190
Human Resources (0601)	90	-	-	-	-	90
Finance (0906)	360	-	-	-	-	360
City Clerk (1801)	90	-	-	-	-	90
Community Development (3005)	410	-	-	-	-	40
Code (3020)	3,080	-	-	-	-	3,080
Building Maintenance (3941)	8,180	-	-	-	-	8,180
Grounds Maintenance (3944)	6,820	-	-	-	-	6,820
Canal Maintenance (3947)	3,740	-	-	-	-	3,740
Parks (7071)	15,230	-	-	-	-	15,230
Recreation (7072)	10,670	-	-	-	-	10,670
Non-departmental (9999)	-	169,100	-	50,000	49,200	268,300
Total General Fund (001):	**$48,930**	**$169,100**	**$-**	**$50,000**	**$49,200**	**$317,230**
Street Maintenance Fund (111):						
Street Maintenance (3946)	8,560	-	-	-	-	8,560
Total Streets Maintenance Fund (111):	**$8,560**	**-**	**-**	**-**	**-**	**$8,560**
Fire/Rescue Fund (115):						
Administrative (2001)	$2,520	-	-	-	-	2,520
Operating (2025)	59,950	-	-	-	-	59,950
Non-departmental (9999)		-	-	31,900	13,200	45,100
Total Fire/Rescue Fund (115):	**$62,470**	**-**	**-**	**$31,900**	**$13,200**	**$107,570**
Utilities Fund (401):						
Administration (3933)	1,440	-	-	-	-	1,440
Water Distribution (3936)	7,260	-	-	-	-	7,260
Sewer Operations (3939)	3,350	-	-	-	-	3350
Non-departmental 3999)		-	-	22,300	20,200	42,500
Total Utilities Fund (401):	**$12,050**	**-**	**-**	**$22,300**	**$20,200**	**$54,550**
Stormwater Management Fund (411):	**$2,820**	**-**	**-**	**-**	**$1,800**	**$4,620**
Vehicle Maintenance Fund (501):	**-**	**-**	**$53,800**	**$1,100**	**$1,800**	**$56,700**
Information Technology Fund (530):	**$960**	**-**	**-**	**$1,100**	**$1,800**	**$ 3,860**
Total	**$135,790**	**$169,100**	**$53,800**	**$106,400**	**$88,000**	**$533,090**

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Benefits
Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Bond Covenants
A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

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

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

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

Budget
The City's financial operations plan for a twelve-month period (fiscal year, beginning October 1) based on estimates of expenditures and revenues during that period and proposals for financing them.

Budget Calendar
A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

Budget Overview
Opening section of the budget; provides a summary of most important challenges of the budget year, changes from previous years, and recommendations regarding the financial policy for the upcoming period.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Community Development Block Grant (CDBG)
One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fleet The vehicles owned and operated by the City.

Forfeiture The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

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

Full-Time Equivalent Position
A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance The difference between assets and liabilities reported in a governmental fund at the end of the fiscal year.

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

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

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

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

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

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

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

Homestead Exemption
Pursuant to the Florida State Constitution, the first $25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ordinance
It represents a formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless it is in conflict with any higher form of law, such as state or federal.

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

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

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

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

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

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

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

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

Permanent Fund
Funds used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the reporting government's programs.

Permit Revenue
Fees imposed on construction-related activities and for the acquisition of other non-business permits (e.g. dog, bicycle).

Potable Water
It represents water that is fit to drink.

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

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

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

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

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

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

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

Quality
Excellence, as defined by the customer.

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

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

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

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

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

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

Revenue Bonds
They are bonds in which specific revenues are pledged for the repayment of principal and interest.

Rolled-Back Rate
The operating millage rate that raises the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions and property added, i.e. annexations.

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

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

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

Special Assessment
A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund
A fund used to account for revenues legally restricted to expenditures for a particular purpose. An example is the Fire Rescue Fund.

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

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

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

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

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

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

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

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

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

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

Truth in Millage (TRIM)
The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

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

Unappropriated
Not obligated for specific purposes.

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

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

Useful Life
It is the period of time that a fixed asset is expected to be functional.

User Fees
Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming (e.g. building inspections).
Fees are traditionally charged under the following circumstances:

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

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

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

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

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

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

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