CITY OF NORTH LAUDERDALE, FLORIDA



FISCAL YEAR 2024
ADOPTED BUDGET

NORTH LAUDERDALE
A Fun City In The Heart Of Broward







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Readers Guide

The City of North Lauderdale (City) is pleased to present its citizens with the Fiscal Year (FY) 2024 Budget. This document is the financial plan that the City Administration and elected officials will follow over the coming year in meeting their commitment to providing outstanding services while maintaining public accountability and fiscal responsibility, expanding citizen communications and resident focus, enhancing safety through the provision of police and fire/rescue services and contributing to neighborhood improvement, community image and quality of life.

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

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

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

The operational cost of each Department is included. Readers will be able to review the FY 2021 and FY 2022 actual audited information, the FY 2023 adopted budget, as well as the projected expenditures/expenses for FY 2024. At the citywide summary level projections for FY 2025 and FY 2026 are also included.

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

Communicating with Our Constituents: As outlined in the City Charter, the FY 2024 Budget is available for public review at the Office of the City Clerk. In the interest of public convenience, the Budget Document is also available for review on the City's website at www.nlauderdale.org.

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

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

Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of North Lauderdale, Florida for its annual budget for the fiscal year beginning October 1, 2022. 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.

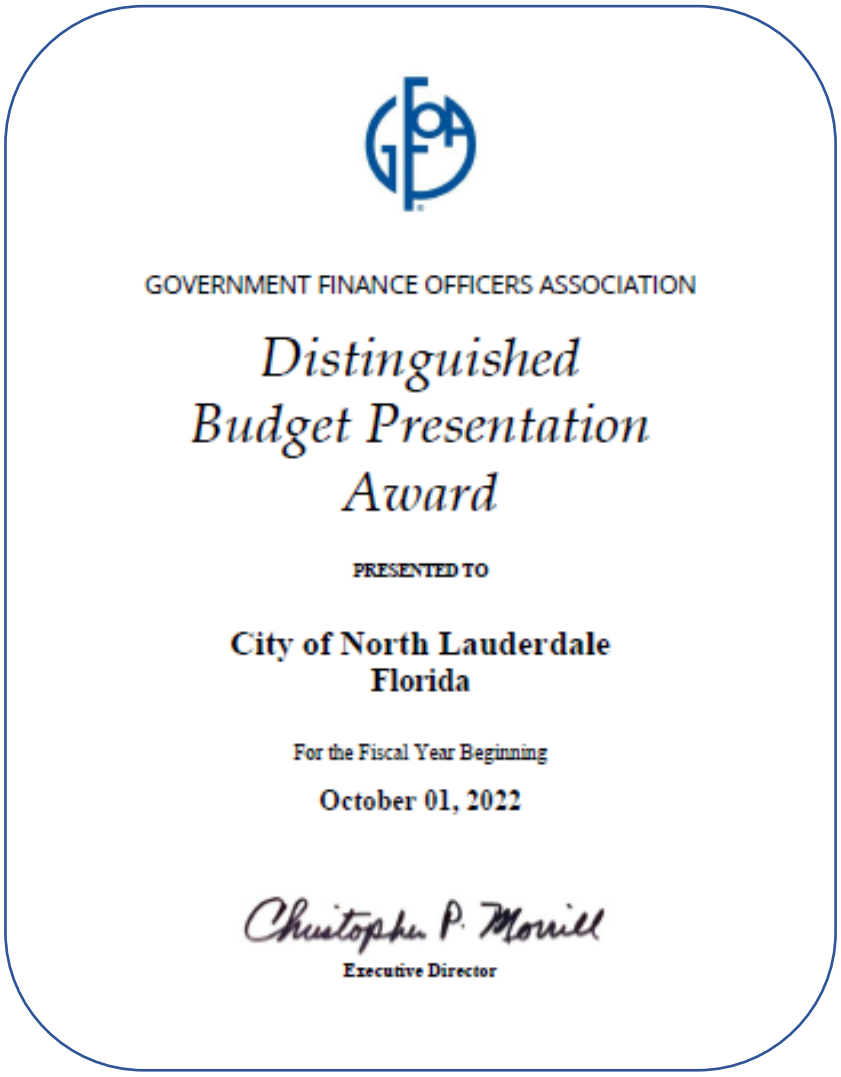


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Budget Message

September 27, 2023

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) 2024 Annual Budget. This budget has been prepared in accordance with all applicable City, State and Federal requirements and accounting standards.

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

Accomplishments of FY 2023

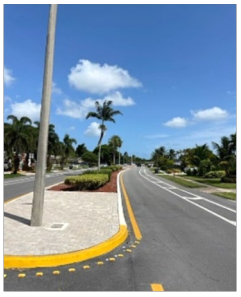
There were many initiatives taken in FY 2023 to set the City on the right path for the future. Below are some of the highlights for the year:



Fire Training Tower – The City held a groundbreaking ceremony in February 2023 for the new Fire Training Tower. Construction was completed in August. This new four-story structure will expand the training capacity of North Lauderdale firefighters and add to the evaluation of the City that is used to determine the Insurance Services Office (ISO) rating. If the ISO rating increases to a level one, home insurance costs for residents should decrease.

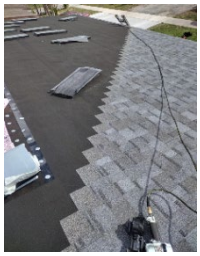


Kimberly Boulevard –While there were some delays experienced due to supply issues and a water main relocation, construction for the Kimberly Boulevard Roadway Improvement Project was completed in FY 2023. The "new" Kimberly Blvd is completely resurfaced from Rock Island Road east to State Road 7/441. The project included the installation of a new roundabout to promote lower speeds and traffic calming, and new bike lanes. In addition, all sidewalk transition ramps have been made ADA compliant. Now that construction is complete, new landscaping and irrigation will be installed over the next few months.





Boulevard of Champions Wall – A section of the Boulevard of Champions (BOC) was identified as being used as a cut through between State Road 7 and Rock Island Road. The increased traffic created excessive noise and dangerous conditions for pedestrians and bicyclists. City staff, with community input, recommended the installation of a barrier wall, along with other safety improvements. The installation of the approximately 4,400 linear foot wall from SW 64th Terrace to Seaview was completed in FY 2023. Grant funding will be sought for the additional recommended improvements.



Residential Grant Programs – With the funding made available as a result of the American Rescue Plan Act (ARPA) revenue replacement program ("indirect ARPA"), the City Commission approved grant funding for the Storm Protection (SPP) and Residential Home Repair (RHR) programs. The SPP grants cover the cost of installation of storm protection for windows and doors, as well as new roofs that meet current wind load code requirements. In addition to keeping residents safe, these updates protect the valuable assessable property that the City relies upon for annual revenues. The RHR grants foster a sense of pride in home ownership and encourage neighborhood enhancements that may result in increased property values. In FY 2023, 127 applications

Budget Message

for grant funding were approved and 60 SPP projects were completed. The remaining projects will be completed in FY 2024. The SPP program was such a success that the Commission approved moving additional indirect ARPA funds towards these grants.



Commercial Revitalization Program – The City awarded a Commercial Revitalization Grant to Riverside Christian Fellowship, Inc. in 2022. This was a reimbursable matching grant for the owner to complete landscaping and parking lot paving improvements that meet the requirements of Fire Code. The work was completed and reimbursed in FY 2023. As part of the grant agreement, a lien is placed on the property to ensure the business maintains ownership for at least five year. In addition, the owner agrees to maintain the grant funded improvements for that timeframe. The goal of this grant program is to improve and enhance the physical appearance of commercial properties.



Highland Park Artificial Turf – Installation of artificial turf on the North Field of Highland Park was completed in FY 2023. The South Field installation, funded by indirect ARPA, was initiated in the summer of 2023 and will be completed prior to the start of soccer season in the fall. The project includes all civil, site, drainage, turf and natural fill required to complete the athletic surfacing. The City is also pursuing alternative funding from a Community Development Block Grant (CDBG) to renovate the restrooms and ensure ADA compliance.

NORTH LAUDERDALE PROUD
Professionalism. Respect. Outreach. United. Dedication.

Employee Focus – With the approval of the City Commission in FY 2022, the City conducted a salary survey for all City positions. More than 10 Cities of similar size and make up were surveyed and as a result, employee salaries were adjusted to make the City a more competitive employment option and attract better candidates for hire. The average pay increase was approximately 9%. Along with pay increases, the City started the program North Lauderdale P.R.O.U.D., which stands for Professionalism, Respect, Outreach, Unity, and Dedication. This new program is meant to reinvent how employees treat each other as well as our residents, customers, and business owners. Finally, after a three-year hiatus, employee evaluations are again the norm for City Employees. Every employee will be provided a written evaluation by October 1st of each year to help them improve and advance in the workplace.

Fiscal Year 2024 Priorities

Administration acknowledges that there are many issues the City is facing and the departments have developed numerous projects to address those needs. Public Safety is the top priority. A shift from prior years' focus on just maintaining operations to a new emphasis of improving the infrastructure in the City has occurred and can be seen in the FY 2024 priorities listed below:



Public Safety – The safety of the residents, businesses and visitors to North Lauderdale is the number one priority. As the City celebrated its 60th Anniversary in 2023, staff was aware that there had been growth, development and expansion in that timeframe, however the police force had not increased at the same pace. The FY 2024 Budget includes funding to the Broward Sheriff's Office (BSO) to add **five new officers**, including four deputies and one sergeant. In addition, portable and fixed **License Plate Readers** will be purchased and installed at various locations throughout the City. This investment of ***over $2 Million Dollars*** will not only increase the response to incidents but will work towards reducing crime throughout the City. This is the largest one-year investment in public safety in City's history!

Budget Message



Canals – The state of the City's canals was a common topic of discussion recently. Years of erosion on the infrastructure has impacted the water storage capacity throughout the Water Control District. The Capital Improvement Program (CIP) includes $5.2 million for this project, with $3 million in the FY 2024 budget for canal restoration. Two million of direct ARPA funding has been allocated to the project, which will go towards matching a $2.6 million Department of Environmental Protection (DEP) Resilient grant that was awarded. The process involves pumping the eroded soil from the bottom of the canals into special fabric bags placed along the banks. Once the bags are covered in sod the banks are returned to their original form and appearance. With the continued use of the outside canal maintenance contract that was approved in FY 2022, the waterways will preserve their improved appearance as well as enhanced water storage and flow.

Drainage – The retention of water and risk of flooding is an ongoing concern for the City. Heavy rain events stretch the capacity of the current infrastructure and often leave parts of the City under water. The restoration of the canals discussed above is one aspect that will improve conditions. Other Public Works' projects to improve drainage include:

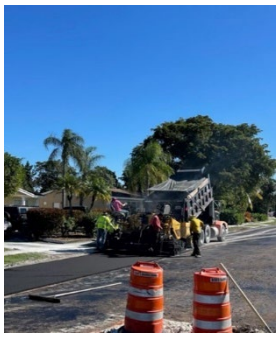
- **C-14 Pumping Station** – A new pump station will be installed to improve drainage from lower lying land. The pump will reduce initial amounts of water and peak states in major storm events. This will decrease the flood duration across the entire city. Three grants totaling over seven million dollars have been awarded for this project. Funding for the design of this project and the start of construction is included in the FY 2024 Budget.
- **Culvert Replacement** – Included in FY 2024 is the replacement of two culverts. This project will upsize the culverts to 72" concrete pipes which will help to eliminate the bottlenecks that occur in the existing canal network. Drainage will improve with this increase in the capacity of the infrastructure. $1 million of direct ARPA funding is budgeted towards this $1.8 million project.
- **Stormwater Utility Backflow Prevention** – A stormwater backflow device will be installed on the outfalls that lead to the C-14 Canal. When water on the face of the valve rises above the water on the back of the valve, the valve closes automatically to prevent backflow. This will prevent water from flowing from the C-14 into the City's canals during extreme storm events. State appropriation funding was approved for this project. Design was initiated in FY 2023 and construction is included in the FY 2024 Budget.

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

- **Raw Water Well** – One of the three raw water wells has an excessive amount of tannins and iron which effects the coloring. As a result, the water from this well does not meet current water color standards. Design for this project is complete and an Invitation to Bid (ITB) was released in FY 2023. Award for construction of the new Biscayne Aquifer water well is anticipated by October 2023. The new well will be located on the southwest corner of the Sports Complex and will be funded with $1.2 million of direct ARPA monies.
- **Water Treatment Units** – The existing Water Treatment Plant facility has reached the end of its useful life. The CIP includes the replacement of both the East and West Water Treatment Units along with their associated lime silos and slaker units. This major project is estimated to cost over $11 million. In FY 2023 an independent consultant was hired to perform an overall assessment of the water treatment plant. The design for the new Water Treatment Units will be procured after the Water Treatment Master Plan is completed.

Budget Message

- **Digital Water Meters and Backflow Prevention** – Currently the City is utilizing meters that must be manually read monthly with each billing cycle. This project includes the installation of digital water meters that can be read remotely. In addition to greater efficiency in readings, the system can provide real-time monitoring and provide detailed information of consumption to help identify potential leaks or other unusual usage. This project will also include the installation of backflow preventers that eliminate contaminants from entering the potable water system. A Request for Proposal (RFP) for consulting services to manage this project from scope/design to installation, including handling all notification/coordination with residents, was released in FY 2023. Award is anticipated early in the new fiscal year. The budget for this venture is funded half from ARPA monies and the other half from the Utilities Enterprise Fund.
- **Lift Stations** – The current lift stations are outdated and can require technicians to go approximately 20' underground to provide service. In order to better serve the sewer system and keep employees safe, the complete replacement is planned including submersible pumps that are more efficient, require less maintenance and can be serviced above ground. Construction for Lift Stations 5 and 11 was awarded in FY 2023. The FY2024 Budget includes the replacement of Lift Stations 3 and 6.



Road and Sidewalk Maintenance – The updated Strategic Plan includes the City's commitment to maintain roads and sidewalks. This is being accomplished through three different funds in the budget. The Street Maintenance Special Revenue Fund includes $600,000 for the general maintenance of roads and sidewalks. The Transportation Surtax Fund includes a budget for the anticipated Interlocal Agreement with the County to bring sidewalks up to Americans with Disabilities Act of 1990 (ADA) standards citywide. And funding within the Public Works Department in the General Fund is for the pressure cleaning of sidewalks to help brighten the City.



Expansion/Renovation of City Hall – The 40 Year Study confirming the structure was sound at City Hall was good news because it reinforced that the main building could continue to be used for staff. However, there is not enough space to meet all of the current and future needs of the departments. In FY 2022, the Commission approved resolutions for contracts with an architect to begin design and provide construction management for this project. The initial plan is to add square footage by enclosing the breezeway and expand further by either building over the police station or adding on to the structure. In addition, the entire façade and many of the current offices will be remodeled. The goal is to provide for all of the needs of staff and residents at a much lower cost than building a new City Hall. This supports the goal of providing outstanding services while being fiscally responsible. Design will be complete in early FY 2024 so that a solicitation for construction will be released and awarded by year-end.

Parks Improvements – The Parks and Recreation Department has multiple projects budgeted for FY 2024. The major projects include the following:

- **Carl Fusco Park** – A CDBG grant has been applied for to enhance the passive park opportunities and improve ADA accessibility at Carl Fusco park. The plans include repurposing current park space for a courtyard with art feature, accessible walking paths, and new landscaping and shade where feasible.
- **Hampton Pines Park** – General Funds have been allocated to install new security fencing that will be essential, especially during special events in the park and weekend activities. An estimated 6,000 participants attended Haunted Hamptons, and approximately 1,000 visited Halloween Hoopla and the story book trail in 2022. These represent just two of the very popular Parks and Recreation events. Additional information on City Events can be found on page 28.

Budget Message

- **Teen Recreation Center** – New sound panels have been budgeted to improve the acoustics inside the building. The City intends to expand the use of this facility for certain senior program activities during morning hours.



The Fire Department must always maintain and replace vital equipment in order to best serve the residents and protect the valuable lives of firefighters. The FY 2023 Budget had three items that were funded with ARPA monies. They included the purchase of a new **ambulance**, the purchase of a new **fire engine**, and the addition of a **storage room at Station 44**. FY 2024 includes the purchase of a new **stretcher** and **fire life pack** out of the Fire/Rescue Fund. In addition, funding has been budgeted to add the **propane generator and burn room** at the new Fire Training Tower. Finally, $200,000 in State Appropriations were awarded towards the purchase of new **radios** that will meet the requirements of the Broward 911 communications contract.



The Community Development Department is spearheading the ARPA programs for the community. This funding has been made available as a result of the direct ARPA funding of Public Safety in the City. As mentioned previously, the SPP program was so positive that an additional $2.5 million was allocated to it in FY 2024. With the residential programs so successful the Commission wanted to also assist the businesses in the City. In order to do so, an additional $1 million was also allocated for Non-Profit Community Assistance. Lastly, a new program for Parking Improvements is being developed for the community, to be funded with $1,275,000 of ARPA monies. The department is also leading the **Art Program** which is described in more detail on page 31. Finally, Community Development is continuing the process of reviewing the **Comprehensive Plan** to update goals and objectives and revise any of the elements that needed adjusting.

Factors Impacting the Budget

The COVID-19 pandemic has had the greatest impact on the City since the Great Recession of 2008-2009. It had a major impact on staffing as well as the cost of operations and capital projects. However, one area that continued to stay strong throughout the pandemic and into FY 2024 is property values. Homes in South Florida continued to be in high demand as inventory was low and sale prices increased. North Lauderdale realized an increase in property values of 12.01% for the new year, however it still remains one of the few cities in Broward County that has affordable housing remaining. The increase in property values allowed the City to maintain the millage rate at 7.4000 for the seventh year in a row. Ad valorem revenue remains a major revenue source, providing approximately 12% of the revenue citywide.

There are many regulatory agencies that impact the operations of the City and therefore the budget as well. In addition, the Florida legislature meets annually and approves any number of bills that can have a financial impact. A summary of the major items approved in 2023 can be found as part of the Legislative Update on page 35.

Financial Highlights

The total for the overall budget is $130,268,721 which is a 4% increase from the Adopted FY 2023 Budget. The major reason for this change is the $2.5 million increase for public safety and the payment to BSO for additional officers, as well as the purchase of License Plate Readers. General personnel costs are also higher due to the salary adjustments that were provided as a result of the comprehensive Salary Survey, as well as other increases that were part of collective bargaining agreements.

Over $37 million, or 29% of the Budget, is for capital expenditures. The City has been planning for these projects for quite some time. As a result of the forecasting and conservative budgeting in the past, the City has built up enough reserves to cover these projects without issuing bonds, taking on debt, or drastically increasing taxes and fees.

Three of the assessments were increased for FY 2024. The total escalation of all three combined for a single-family home is only $100 annually, or $8.33 per month. The Solid Waste Assessment, which is in essence a pass-through fee to pay for the service provided, was increased $22 for the year. The cost for the solid waste hauling increased with the industry CPI of 6.67%. In addition, the contract includes a true-up of disposal costs which also changed per an Interlocal Agreement with Broward County. The new annual rate is $487.

A Stormwater Rate Study was completed in FY 2023 which mapped out projected rates needed to maintain the stormwater utility system for the next ten years. The City was lucky to receive numerous grants to cover a large portion of the Stormwater Maintenance capital projects, however the previous rate was no longer maintaining general operations or future capital projects. The assessment rate for FY 2024 increased $28 to $100/Equivalent Residential Unit (ERU). This is the first rate increase since 2017.

There is no increase to the Water Control District Assessment rate. The $100/acre annual fee covers the operating and maintenance costs needed. The City was awarded a grant, in addition to ARPA funding, for the major canal projects needed which allowed the rate to remain level for the sixth straight year.

Due to material personnel increases from the negotiated collective bargaining agreement, operational cost changes due to inflation, and capital costs including the construction of the new Fire Training Tower, the outside consultant was engaged to complete a Fire Rescue Assessment Program Budget Update in FY 2023. The results of the independent analysis recommended higher assessment rates to fund fire/first responder operations. The single-family rate increased $50 from $228 to $278, and the multi-family rate increased $123 for the year, from $549 to $672. The commercial, industrial warehouse, and institutional property use categories will also experience their respective proportional increases. The three-year average rate from the study was proposed, which means there are no additional rate increases expected for the following two fiscal years.

As previously discussed, the millage rate will remain the same at 7.4000. In addition, there are no increases to the water and sewer rates. The City has been able to apply for and receive numerous grants to help keep the financial impact to residents for the major capital projects as low as possible. Additional information on City grants can be found on page 33.

The City appropriated $34,858,848 of Fund Balance in the FY 2024 Budget, possibly the largest amount ever budgeted. The majority of the fund balance is being used for one-time, major capital projects and purchases, such as the expansion and renovation of City Hall, a new wall along Rock Island Road, Culvert Replacement, the replacement of the East and West Water Treatment Units, and multiple lift stations. In addition, ARPA monies earned as a result of the payments to the General Fund for public safety are found in fund balance and are used to pay for indirect ARPA projects. The projected changes in fund balance/net position are included by fund and at the citywide level.

Long Range Operating Financial Plan

City Administration understands that budgetary decisions made for the current fiscal year will also affect future year budgets of the City. Therefore, the budget includes long-term projected budgets that are presented at the citywide level for two additional years (FY 2025 and FY 2026).

The Finance Department monitors economic trends/reports to forecast future year budgets. Forecasting is not an exact science and is based on assumptions. All financial projections are based on the best information available at

the time and are subject to change. The following assumptions are used for the financial projections for FY 2025 and FY 2026:

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

Personnel Growth Assumptions: Personnel costs are projected to grow at roughly 4% annually. That growth is due to projected annual salary increases and to benefit adjustments such as health insurance. The City has been very fortunate to have positive experience with health insurance which resulted in two consecutive years without increases.

Operating Growth Assumptions: Operating cost projections average 3%.

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

Budget Hearings

The FY 2024 Proposed Budget was presented to the City Commission for the first Public Hearing on Wednesday, September 13th at 6:00 pm. That evening, the resolutions for the four assessments were also approved. The second and final Public Hearing was held on Tuesday, September 26th at 6:00 pm. There were no changes made to the Proposed Budget that was approved by Commission.

Conclusion

I believe the Budget for Fiscal Year 2024 sufficiently addresses the goals of the Commission and the operating needs of the City. In addition, I believe we are addressing public safety needs and many of the major capital projects that are necessary to upgrade the aging infrastructure of the City in order to continue to be the Fun City in the Heart of Broward.

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

Respectfully submitted,



Michael Sargis
City Manager

North Lauderdale

City of North Lauderdale

STRATEGIC PLAN

2022-2030



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





NORTH LAUDERDALE
VISION 2030

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





GOAL 1

Provide Outstanding Services while Maintaining Public Accountability and Fiscal Responsibility

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



GOAL 2

Enhance Transparency with Effective Communication



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

GOAL 3

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

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



GOAL 4

Build Quality Partnerships to Contribute to Community Improvement



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

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

GOAL 5

Contribute to Family Orientated Neighborhoods

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

- Provide recreation programs for all at an affordable price.

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



Elected Officials



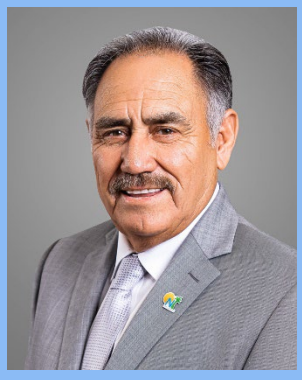
Mayor
Samson Borgelin



Vice Mayor
District C
Dr. Regina Martin



Commissioner
District A
Luke Lewis

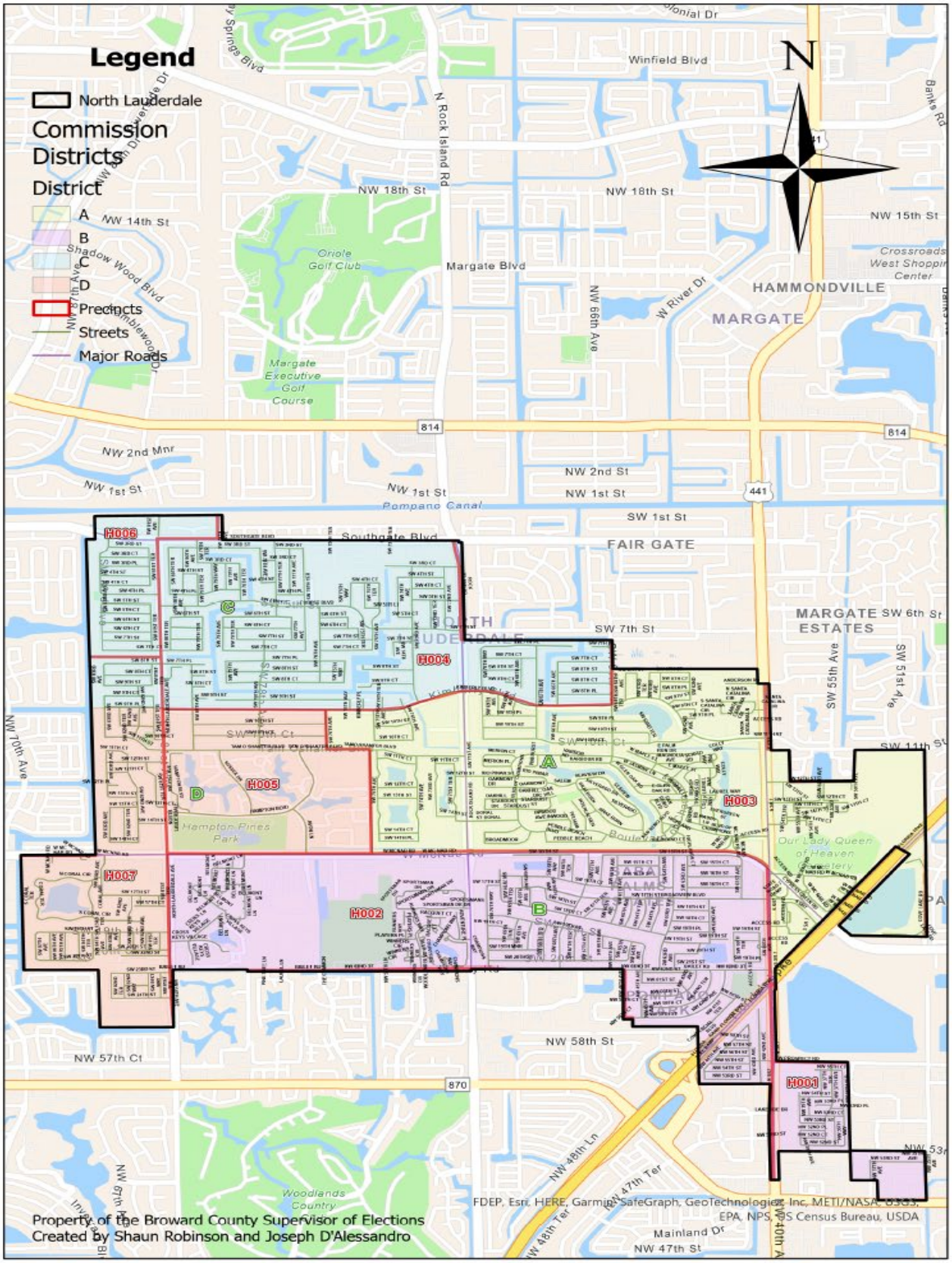


Commissioner
District B
Mario Bustamante



Commissioner
District D
Dee Lewis-Ricketts

Commission Districts

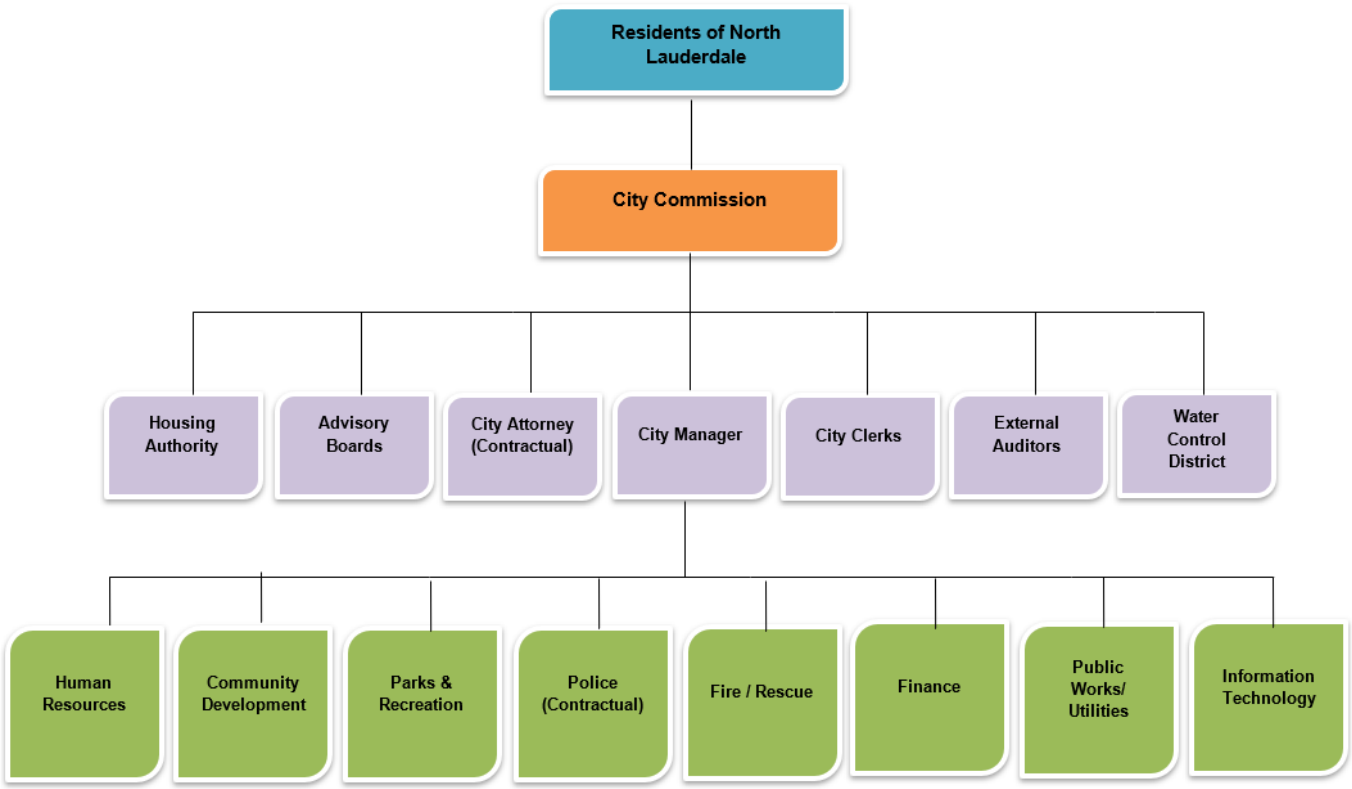


BROWARD JOE SCOTT SUPERVISOR OF ELECTIONS

City of North Lauderdale
Commission Districts and Precincts

BROWARD JOE SCOTT SUPERVISOR OF ELECTIONS

Citywide Organizational Chart



City Administration

City Manager

Michael Sargis

City Attorney

Samuel S. Goren

City Clerk

Elizabeth Garcia-Beckford

Department Directors

Tammy Reed-Holguin – Community Development Director

Patrick Cann – Parks & Recreation Director

Kelly Schwartz – Finance Director

Rodney Turpel – Fire Chief

Ramona Woods – Human Resources Director

Mitch Williams – Information Technology Director

Captain Ruth Beaubrun – Police District Chief

Sam May – Public Works/Utilities Director

North Lauderdale



60TH ANNIVERSARY
Since 1963

North Lauderdale
CELEBRATING 60 YEARS
A Fun City In The Heart of Broward

City of North Lauderdale History

Establishing the City:
"The City of Tomorrow" was founded in **1963** by a group of developers and builders. Prior to incorporation, the area now known as North Lauderdale was basically cow pastures and vegetable farms.

In **1968**, the first residents moved into the City in Kimberly Village, and on April 8, 1969, the first election was held.

The Founding Fathers set up a Mayor/Council form of Government. The Mayor and Council (all part-time and unpaid) sat as legislative heads of the City. Each of them also served as Department Heads. The City Clerk took care of the actual day-to-day running of the City.

In **1975**, the City Charter was changed to the "Strong Mayor" form of government, wherein the Mayor acts as the Chief Administrator and day-to-day manager of the City and the Council again serves in a legislative capacity. Two Mayors served under this Charter, Mayor P. A. Petta and Mayor Lenny Kimmel.

In **1980** the Charter was changed, this time to the "City Manager/Council" form of government. The overall administration of the City is looked after by the City Manager with the City Council providing the necessary legislation.



An amendment to the Charter in **2001** changed the name of the "Council" to "City Commission".



Voters at the **2004** referendum voted for four district Commissioners with a Mayor running at large.

City Hall:
Five locations have borne the title "City Hall" since the City's inception. The first was in a small trailer located on State Road 7 just south of what is currently the McNab overpass.

In November **1980** a final move was made to the current Municipal Complex located at 701 SW 71st Avenue. It was named for the first mayor elected under the "Strong Mayor" form of government, Mayor P.A. (Pat) Petta.

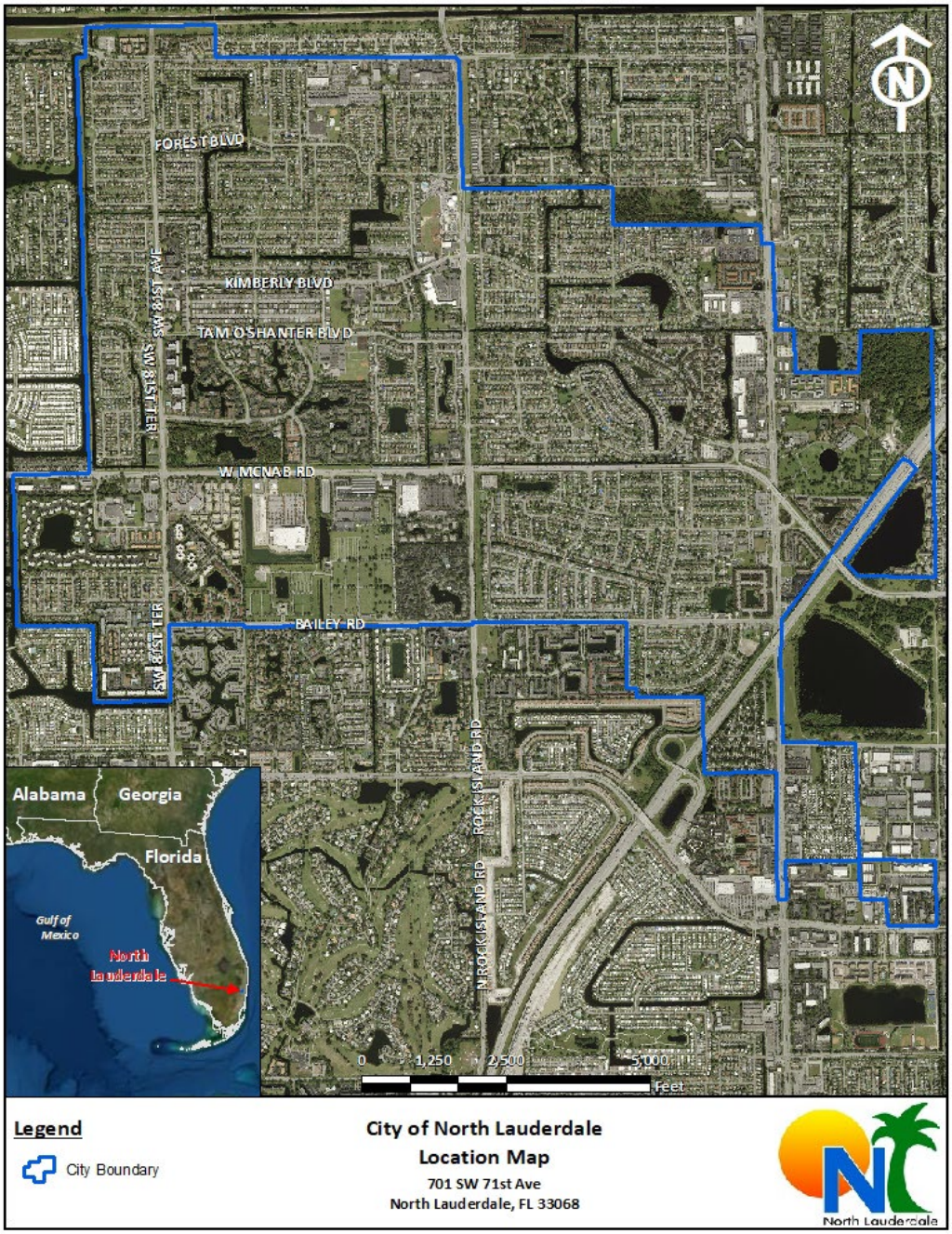
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About North Lauderdale

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

As a result of the annexations of Broadview/Pompano Park and a portion of Commercial Boulevard, the City is now approximately 5.5 square miles in area and home to an estimated 45,077 residents. The City is mostly a residential community with only small areas of business and commercial activity. Most of these commercial establishments are found along the main roadway corridors of State Road 7, McNab Road, Southgate Boulevard and Commercial Boulevard.



About North Lauderdale

HISTORY OF THE CITY

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

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

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

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

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

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



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

Today, the City of North Lauderdale has 200 employees and approximately 45,077 residents within its 5.5 square miles. North Lauderdale is primarily a residential community and is home to many churches and small businesses.

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

About North Lauderdale

CITY GOVERNMENT

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

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

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

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

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



About North Lauderdale



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


The Government Finance Officers Association of the United States and Canada

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

Finance Department
City of North Lauderdale, Florida

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



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



Public Works Crew Beautifies a Median

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

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



Balloon Art at Egg Hunt

About North Lauderdale

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



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



BSO Officer and K9 at North Lauderdale Days

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

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



Fire Rescue Demonstration at April Pools Day

Community Profile

Year of Incorporation
1963

Form of Government
Commission - City Manager

Square Miles
5.5

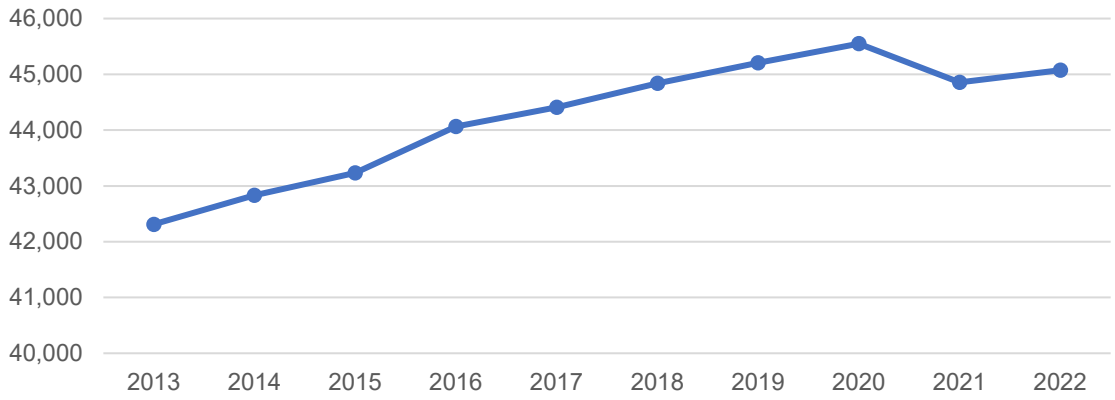
NORTH LAUDERDALE
A Fun City In The Heart Of Broward

Number of Parcel Properties
11,498

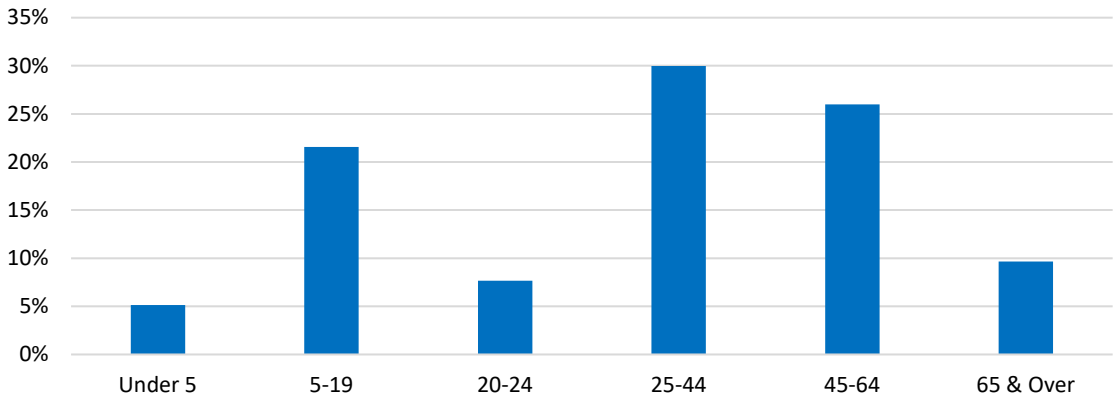
Residential Property Parcels
11,071 (96%)

Average Single Family Home Market Value
$310,302

Population [1]

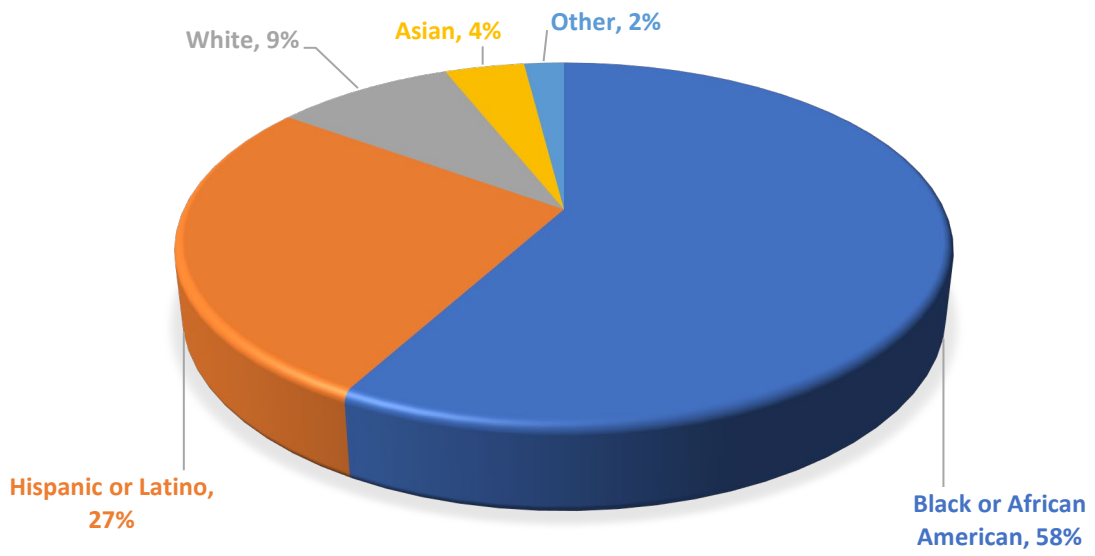


Age Characteristics [2]

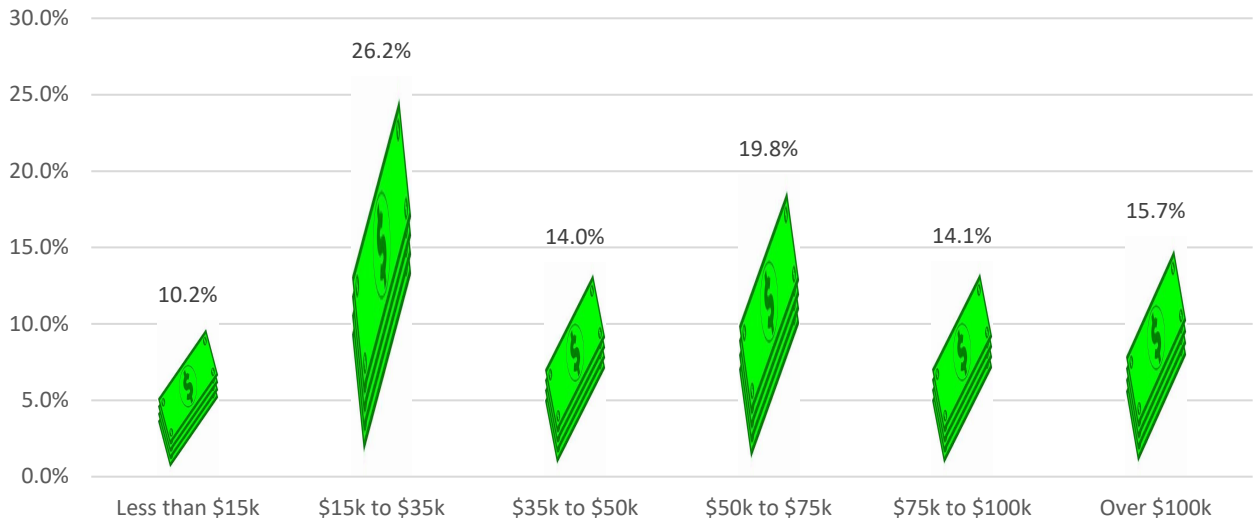


Community Profile

Ethnicity Characteristics [2]



Income Characteristics [2]



SCHOOLS [3]

Type of School	Number of Schools	Enrollment
Elementary Schools	4	2,563
Middle Schools	1	776
High Schools	-	-
Charter Schools (K-12)	3	2,117

Community Profile

PRINCIPAL EMPLOYERS [4]

Broward County School Board	3.04%	FirstService Residential	0.50%
Memorial Healthcare System	1.29%	HEICO	0.42%
Broward County Government	1.17%	Broward College	0.38%
Broward Health	0.91%	Spirit Airlines	0.36%
Nova Southeastern University	0.57%	American Express	0.32%

PRINCIPAL TAXPAYERS [5]

North Lauderdale 408 Owner LLC	2.91%	SCI Funeral Services of Fl LLC	1.63%
Bel Cypress Creek LLC	2.43%	One Park Plaza LLC	1.46%
Hampton Lakes Associates	2.29%	Answer Group INC	1.35%
Florida Power and Light	2.28%	Hampton Place Joint Venture	1.28%
PRCP-Lauderdale LLC	1.74%	Village Mobile Home Park LLC	1.19%

Source of Information:
1 University of Florida Bureau of Economic and Business Research (BEBR)
2 United States Census
3 Broward County Schools Website
4 Financial Reporting Section of Broward County
5 North Lauderdale FY2022 Annual Comprehensive Financial Report

City Events

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



Dr. Martin Luther King Jr.

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

Eggstravaganza

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





North Lauderdale Days

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

Memorial Day

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



City Events

Halloween Hoopla & Haunted Hamptons

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





Veterans Day

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

Winterfest

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



City Events

Holiday Parade and Tree Lighting

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





Winter Walk

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

Public Art Program

In 2021 the City of North Lauderdale launched a Public Art Program initiative. The City hired a consultant to work with Community Development staff to implement this program, and in 2022 a Public Arts Master Plan was adopted. The Plan describes the desire to use public art to promote and beautify while paying tribute to the City's values and history.





One of the first initiatives was an art activity at the Biz Art Festival in Hampton Pines Park. The consultants worked with staff, the Chamber of Commerce, and students and teachers from surrounding schools to develop murals highlighting the theme of World Peace. The penciled panels were displayed at the festival and residents and participants were invited to paint the murals. The three best panels were blown up and made into vinyl banners to be displayed on buildings. This successful event was just one example of a low-cost way to engage and beautify the community at the same time.

The Master Plan brings together a diverse community by implementing unique expression to provide a distinct branding and identity for the City of North Lauderdale. The public art celebrates this diversity by presenting energy and color that connects with the "hometown in the heart of Broward County".

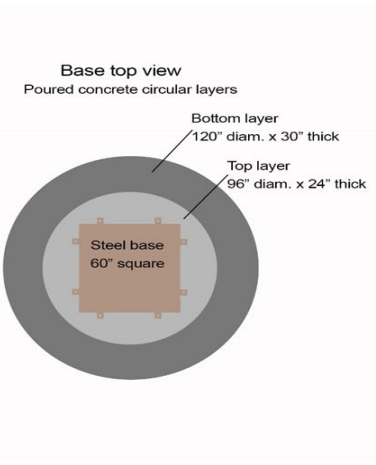


Garden art on a fence by Chery Djerlins

The Goals for the Public Art Program include:

- Provide public art to beautify the appearance of the City.
- Reflect the community's values and culture.
- Enhance cultural opportunities throughout the City.
- Expand the opportunity for residents and visitors to the City to encounter a variety of cultural experiences.
- Create a stronger sense of community identity.
- Provide community engagement and participation.

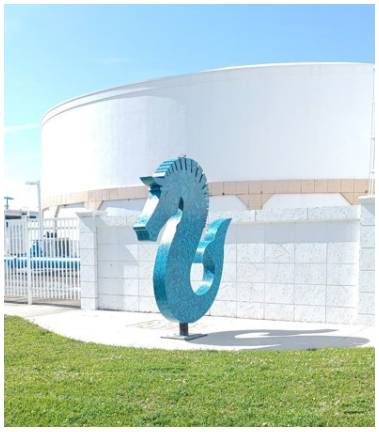




Completion of Unirider sculpture by Don Gianella for Kimberly Boulevard round-about.

Public Art Program

The Plan also provides the framework in developing annual priorities that can be fulfilled with available resources. Community Development has established the following goals for Fiscal Year 2024:

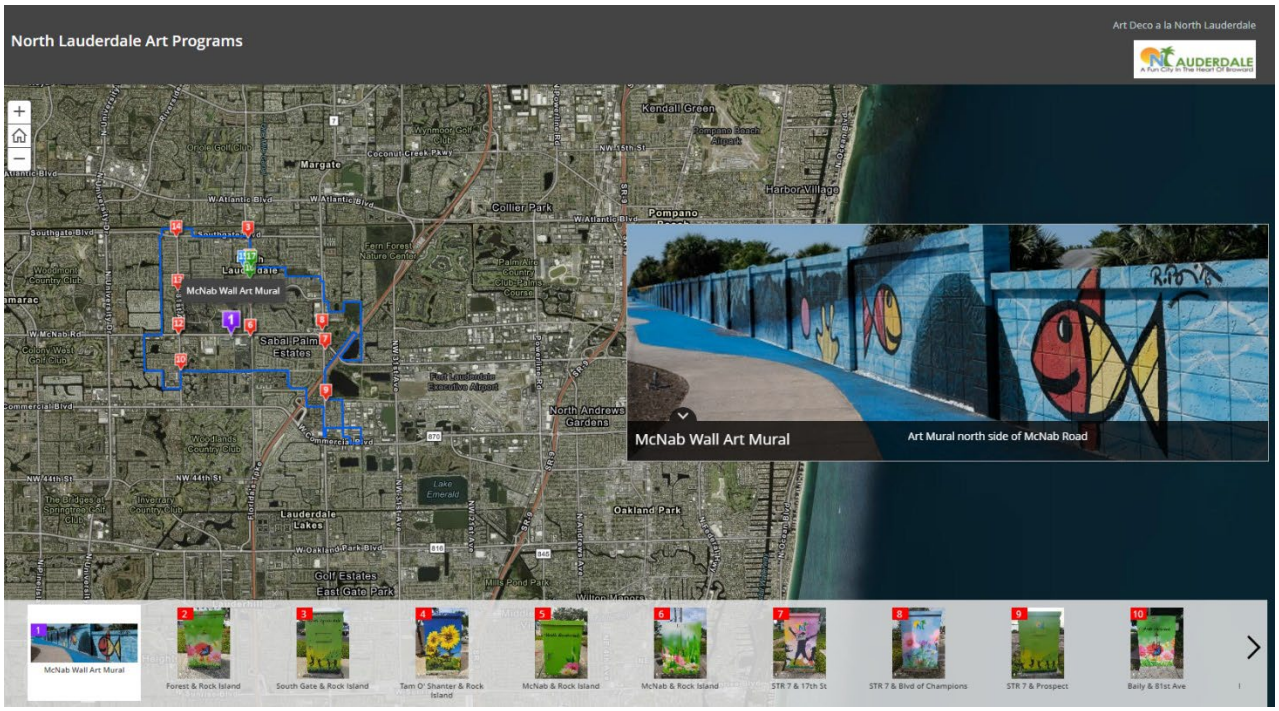


Seahorse by Robin Morgan

- Implementation of mural art program.
- Create a naming campaign for art on loan program.
- Expand on public art website.

"This plan embodies the belief that creativity is essential to the core of the city of North Lauderdale, and the recognition that being a vibrant "arts city" is a deeply held value. The plan seeks to balance the city's unique history and morals with dreams for an enhanced cultural life. North Lauderdale envisions a livable, community where integrating public art into City initiatives, neighborhood revitalization efforts and private developments is a norm; where every citizen, worker and visitor in the city can freely experience quality art and creative expression as part of their daily lives."

North Lauderdale Public Art Master Plan



Grants

The City of North Lauderdale actively seeks out grants to pay for a portion of larger capital projects. By doing so, the City is able to relieve the impact of these costs to residents. Community Development staff, in conjunction with the individual departments, manage these projects.

Some examples of grants that have been recently completed, in addition to grants that have been awarded for upcoming projects, are listed as examples. This listing only represents a portion of the grants that are for City projects, and does not include the funding that is received to distribute to residents.



Fire Training Tower

The City has received **$725,000** from State of Florida appropriations towards the cost of a new Fire Training Tower. Construction on the tower is complete and the City is currently working towards completing the surrounding infrastructure needed.

Fire Radios

Based on the Broward 911 communications contract, cities are responsible for the purchase and maintenance of the station alerting systems and all radios. In order to meet that requirement, new radios are required in FY 2024. **$200,000** of State appropriations was approved in the 2023 Legislative Session.

City Hall and Champions Hall Retrofit

The City also received over **$480,000** in HMGP funding to retrofit City Hall and Champions Hall with impact windows and doors. This project is expected to be complete in Fiscal Year 2023.

Once staff had the grant for the windows, the next focus was the roof of these buildings. In the summer of 2022, word was received that an additional **$850,000** was going to be awarded for the City Hall roof replacement. Additional funds were requested for the Champions Hall roof.

City Hall Generator

Continuing with a focus on hurricane preparedness, the City received approximately **$125,000** from Florida Department of Emergency Management for a new generator at City Hall. This new generator will service the building so that City and BSO staff are able to efficiently provide services to the residents and businesses following major storms. Staff anticipates procuring the generator by the end of Fiscal Year 2024.

Canal Rehabilitation

In order to strengthen the City's canals, a **$2,600,000** grant from Resilient Florida was received. The rehabilitation will result in better drainage in addition to the beautification of the City. The first phase of this project is included in the Fiscal Year 2024 Budget.

Stormwater Utility Backflow Prevention

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

Grants

C-14 Pump Station

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

In total, three funding sources will be used to pay for this major infrastructure project. **$3,550,000** in funding was awarded from Resilient Florida. An additional **$3,285,000** was awarded from Rebuild Florida. Finally, the **$450,000** balance of the $1 Million State Appropriation award will be used to cover the remaining cost of the project.

Broward County Surtax

North Lauderdale was the second city in the County to begin work on Surtax projects. There are currently three Interlocal Agreements (ILA) in place for capital projects, totaling over **$2,500,000**. In addition, there are repair and maintenance and capital project agreements that are pending execution that are estimated to provide an additional **$4,350,000** in funding. With the FY 2022 Budget Amendment the City created a new Transportation Surtax Special Revenue Fund, Fund 113, which will be utilized for managing these funds over the next few decades.

American Rescue Plan Act

Finally, the City was awarded over **$22,000,000** in American Rescue Plan Act (ARPA) funding that was passed through from the federal government through the State of Florida. The City's adopted plan includes over $4,000,000 in funding for residential and community programs made available through the ARPA funding, in addition to numerous large infrastructure projects. These funds are also being utilized to match other grants, when possible, continuing the City's emphasis to alleviate the financial burden on residents. The FY 2022 Budget Amendment also created a new ARPA General Fund Subfund, Fund 005, which can be referenced for additional details of the projects included.

Prior Canal Bank Restoration Examples



Before Restoration



During Restoration



After Restoration

Legislative Update

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

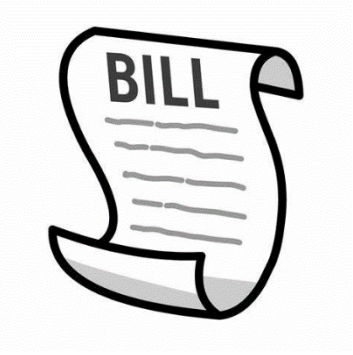
Some of the spotlight bills from the 2023 Session that the City was following are summarized below.

- In 1994, Florida set legislation that the assessable value of residential properties with homestead exemptions could not be increased more than 3% per year. If the Consumer Price Index (CPI) for the preceding calendar year is less than 3%, the lower CPI percentage is used for the change. Senate Joint Resolution (SJR) 122 and House Joint Resolution (HJR) 469 would have reduced the limitation on annual increases of homestead property tax assessments from 3% to 2%. Passage of this resolution would have meant less ad valorem tax revenue for the City and other taxing districts. However, the legislation died in both the House and Senate.

- Senate Bill (SB) 170 imposes new requirements on local governments for adopting ordinances. Before enacting an ordinance, the City will be required to prepare an estimate of the quantity of impacted businesses, as well as the direct economic impact of the proposed ordinance on private, for-profit businesses. This statement will include an estimate of direct compliance costs the businesses may reasonably occur, the list of new charges or fees included, and an estimate of revenues from said fees. Additional justification, such as the public health, safety, morals, and welfare of the City must also be summarized in the statement. The bill includes a detailed list of exemptions to these new requirements. In addition, the new law allows courts to assess and award reasonable attorney fees, up to $50,000, for a prevailing plaintiff that challenges the enactment of a local ordinance is arbitrary or unreasonable.

- SB 1604 addressed land use and development regulations. It requires, rather than encourages, local governments to update comprehensive plans to reflect changes in local conditions. The bill also decreases the minimum statutory required planning periods.

- SB 774 did not have a financial impact on the City, but it did install new requirements for elected officials. The elected Mayor and City Commissioners will be required to file an annual full disclosure of financial interests, Form 6, beginning January 1, 2024. This requirement will also apply to future candidates at the time of qualifying for office. This bill also increased the maximum civil penalty payment due for failure to submit said disclosures.



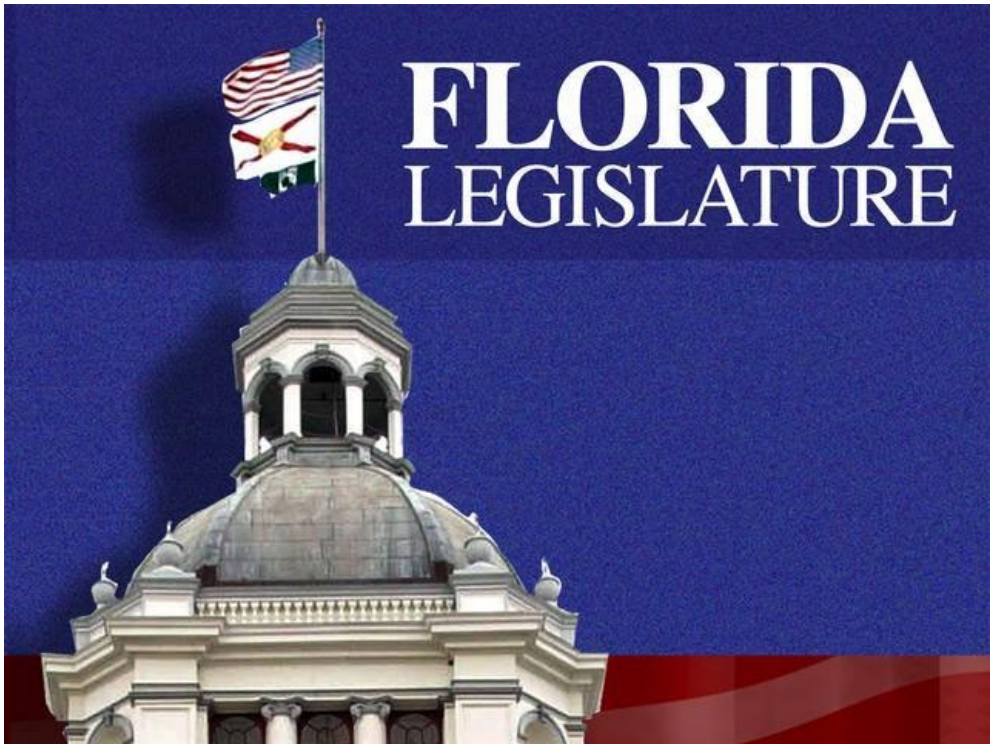
- HB 7063 was the Taxation Bill. It included back-to-school, disaster preparedness, recreational sales tax holidays, in addition to a new "tool" sales tax holiday. In addition, it clarifies that totally and permanently disabled veterans and surviving spouses may transfer their existing exemption to a new property, and receive prorated refunds for taxes paid in the year of purchase. Finally, the bill "freezes" local communications services tax rates at their current level, through January 1, 2026.

Legislative Update

- Enforcement of School Zone Speed Limits was approved with HB 657. This bill authorizes local governments to install portable or fixed automated speed detection systems to enforce speed limits in school zones. The violations must only be on school days, within 30 minutes before through 30 minutes after the start of a regularly scheduled breakfast program or school session. There is a required 30-day public awareness campaign that must occur prior to enforcement. The $100 violations will be mailed by first class mail to the registered vehicle owners, however points will not be imposed on the licenses as a result of the violations.

- HB 1383 followed-up to Legislature passed in 2021. This new bill extends the authority of local governments to continue licensing local occupations that were licensed on or before January 1, 2021.

In follow-up to the 2022 Legislative Session, staff continued to monitor the Additional Homestead Property Tax Exemption that was addressed with House Joint Resolution (HJR) 1. That resolution proposed an amendment to the Florida Constitution to create an additional $50k homestead exemption on a property's assessed value greater than $100,000 and up to $150,000 for certain public employees. The homesteaded property must be owned by a law enforcement officer, correctional officer, firefighter, emergency medical technician, paramedic, classroom teacher, child welfare service provider, active-duty member of the United States Armed Services or a member of the Florida National Guard. This referendum received less than the required 60% approval of voters in the November 2022 election, and therefore failed to go into effect.



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Budget Process

Strategic Planning

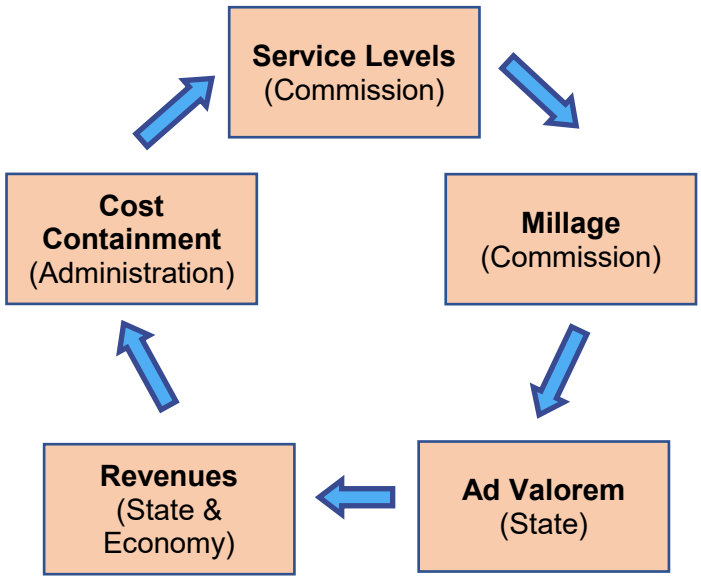
The City's fiscal year begins October 1st and ends September 30th of the following year. In February and March of each year, the City Administration starts the annual budget process by having strategic planning sessions and receiving input from the City Commission.

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

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

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

Budget Decision Circle



Development of Detailed Budget

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

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

measures. In June, after a final review of the preliminary budget is made, the entire document is submitted to the City Manager for final review and approval.

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

Long-Term Planning

The City continually strives to build and improve upon its long-term planning processes. The Finance Department regularly reviews assumptions used in revenue and expenditure forecasts that are used for all funds. These forecasts support strategic budgetary decision-making by providing a framework to assess the long-term financial implications of providing various levels of service. A long-term forecast is included for selected major funds in this Budget Plan recognizing that the decisions made for FY 2024 will impact the sustainability of funding services into the future. A long-term outlook also gives projections of the City's future financial capacity given long-range assumptions, obligations, project schedules, and objectives.

During the Planning Meetings for the FY2024 Budget, administration presented the position of the City in 2030. The year 2030 was selected in support of the mission of the Strategic Plan. The future outlook was based on the completion of all of the major capital projects that departments recommend. The discussion was on the priorities that the City would need to focus on, such as public safety and infrastructure. In addition, future funding needs were presented in order to continue the emphasis on fiscal transparency.

Estimated 2030 Fund Balance/Net Position

Funds	General Fund	Street Maint	Fire/Rescue	Water Control District	Utilities	Stormwater	Information Technology
Est. Ending Fund Balance FY2023	$44,018,170	$1,241,562	$382,434	$2,433,007	$32,723,421	$137,234	$1,403,270
Less: Proposed Projects thru 2030	(15,675,000)	(10,000,000)	(3,825,000)	(2,600,000)	(22,500,000)	(7,000,000)	(1,470,000)
Est. Ending Fund Balance FY2030	$28,343,170	($8,758,438)	($3,442,566)	($166,993)	$10,223,421	($6,862,766)	($66,730)

Fund Balance estimates are considering impact from capital projects only, not staffing/operational impacts.

North Lauderdale

Adoption of the Budget

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

Budget Process

Budget Amendment Process

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

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

City's Budget and Financial Structure

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

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

Fund Descriptions

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

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

Governmental Fund Types

- General Fund (001) – the City's primary fund responsible for most of the activities and programs funded through taxes, fines and fees. This fund is used to conduct general government services.
- American Rescue Plan Act (ARPA) Fund General Fund Subfund (005) – in Fiscal Year 2022 a new General Fund Subfund was created to manage the expenditures of the Coronavirus Relief Funding. For Financial Reporting purposes, the ARPA Subfund is combined with the General Fund.

- Special Revenue Funds – these funds are used to account for specific governmental revenue requiring separate accounting because of legal or regulatory provisions or administrative action.
    - Street Maintenance Fund (111) – used to account for the revenues and expenditures of Local Option Gas taxes and revenue sharing fuel tax.
    - Transportation Surtax Fund (113) – addresses revenues and expenditures related to transportation projects intended to reduce traffic congestion, improve roads and bridges, and increase connectivity pursuant to interlocal agreements with Broward County regarding the "Penny for Transportation" surtax.
    - Fire/Rescue Fund (115) – used to account for revenues and expenditures related to the operation of the City's fire/rescue services.
    - North Lauderdale Water Control District Fund (131) – used to account for the provision of water control and drainage services, facilities and programs within the District's boundaries.
- Debt Service Fund (210) – this fund is used to account for the accumulation of resources and the payment of principal and interest on all City debt (other than proprietary fund related debt).
- Capital Projects Funds (311) – this fund is a non-operating fund used to account for capital projects.

Proprietary Fund Types

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

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

Reserves and Designations

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

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

Basis of Budgeting / Accounting

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

Budget Process

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

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

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

Budgetary Control

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

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





Budget Calendar



March

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

April

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

May

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

June

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

July

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

August

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

September

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

October

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

November

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

Financial and Budget Policies and Procedures

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

Budget Procedures

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

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

Personnel

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

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

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

Capital

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

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

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

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

Purchasing

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

1. Purchasing Methods

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

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

2. Purchasing Thresholds

All purchases must conform to the following purchasing thresholds:

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

3. Purchasing Procedures

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

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

4. Vendor Correspondence/Relationships

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

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

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

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

Revenue

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

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

The City has established the following informal revenue policies:

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

Fund Balance / Net Assets and Reserves

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

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

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

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

Cash Management and Investment Policy

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

1. Portfolio Composition, Risk and Diversification

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

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

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

2. Investment Objectives

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

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

3. Types of Investments

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

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

4. Authorized Investment Institutions and Dealers

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

5. Internal Controls

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

6. Reporting

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

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

Debt Policy and Administration

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

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

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

1. General

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

2. Debt Structure

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

3. Issuance of Obligations

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

4. Maturity of the Debt

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

5. Payment of Debt

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

Debt Administration

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

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

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

The Fiscal Year 2024 Budget complies with all relevant financial policies.

Financial Trends

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

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

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

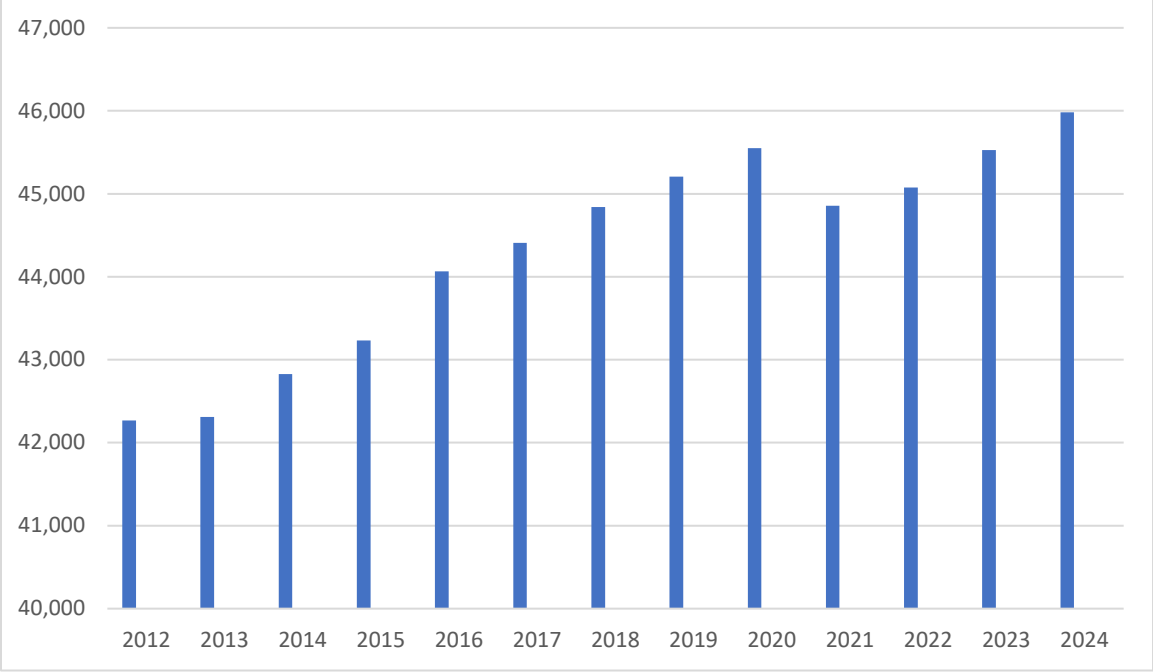
Comparative Trends: Comparative Trends compare the population and financial health of the City of North Lauderdale with comparable communities.

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

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

Financial Trends

City of North Lauderdale Population



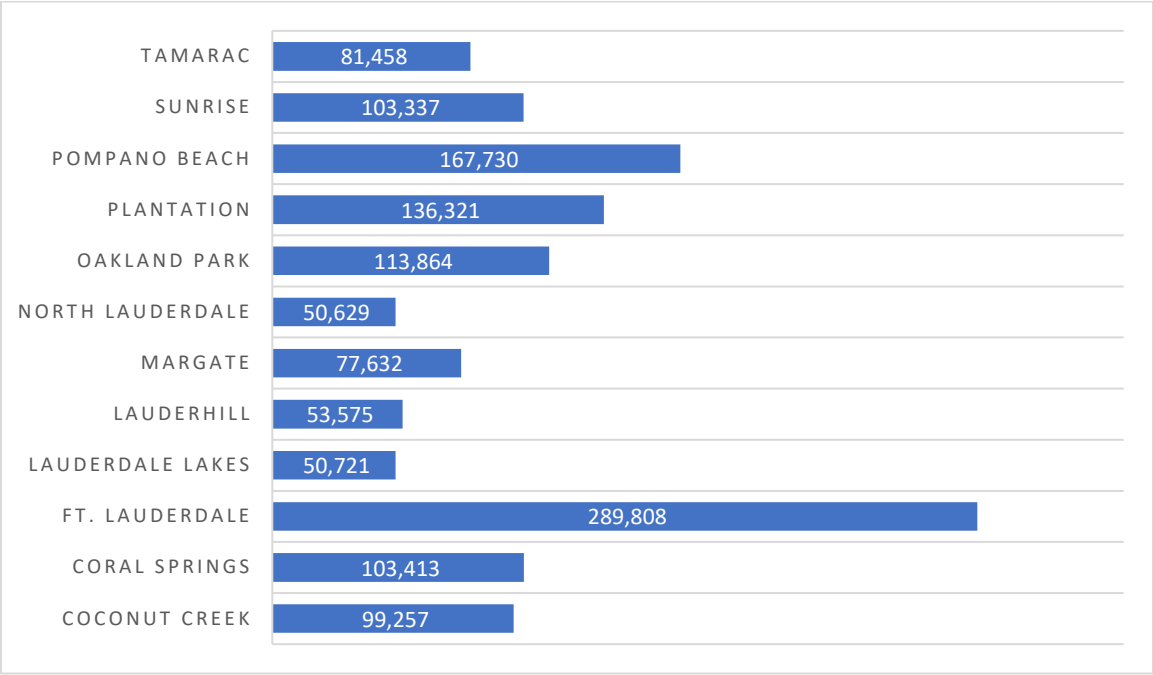
Source:
2012 – 2022 University of Florida Bureau of Economic and Business Research (BEBR)
2023 and 2024 – City of North Lauderdale Finance Department – Estimate 1% Growth

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

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

Financial Trends

2023 Taxable Value per Capita Comparison



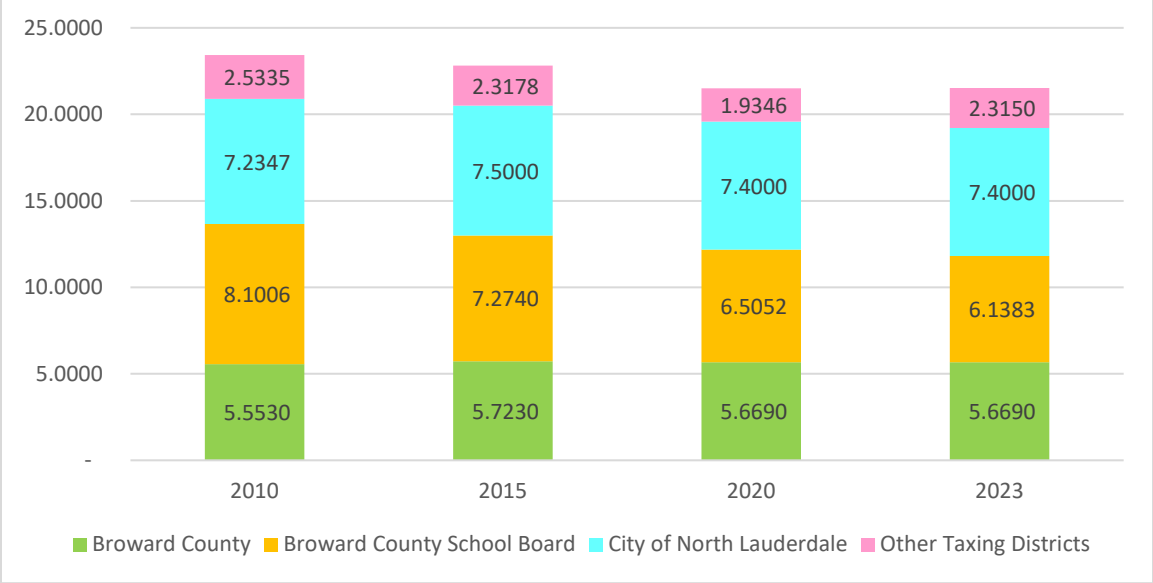
Sources:
Broward County Property Appraiser (July Values) and UF BEBR (Population)

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

Trend Analysis:
Of the twelve Broward County communities listed above, the City of North Lauderdale is the lowest in taxable value per resident. For FY 2024, approximately 96% of the City's taxable value represents residential properties with the remaining 4% representing commercial, industrial and institutional developments. As a result of the City's predominantly residential tax base, the majority of the burden for funding services falls upon the residential community.

Financial Trends

Aggregate Property Tax (Ad Valorem) Components



Source:
Broward County Property Appraiser

Indicator Description:
This chart illustrates the total tax rate for property owners in the City of North Lauderdale in comparison with overlapping taxing districts. For FY 2024, thirty-four percent (30%) of all property taxes shown above are anticipated be collected by the City of North Lauderdale. The other taxing jurisdictions will keep the remaining portion (70%) of the total taxes collected. This calculation does not account for homestead exemptions.

Trend Analysis:
The 2023 tax levy (for FY 2024) for homestead property is projected at 21.5223 mills, based on the adopted FY 2023 rates, which is comprised of the City portion of 7.4000 mill, Broward County portion of 5.6690 mill, and Broward County Schools portion of 6.1383 mills and the remaining 2.3150 going to other independent taxing districts.

Financial Trends

The City of North Lauderdale's Property Taxes account for about 34% of the total ad valorem portion of the tax bill. A North Lauderdale resident with an assessed value of $100,000 with $50,000 homestead exemption ($25,000 exemption on School Board portion), can expect to pay approximately $1,230 in total ad valorem taxes this year. Of that amount, $370 is kept by the City of North Lauderdale. These estimates do not include discounts for pre-payment.



BC School Board 38%

North Lauderdale 30%

Broward County 23%

NB Hospital District 7%

Other Combined 2%

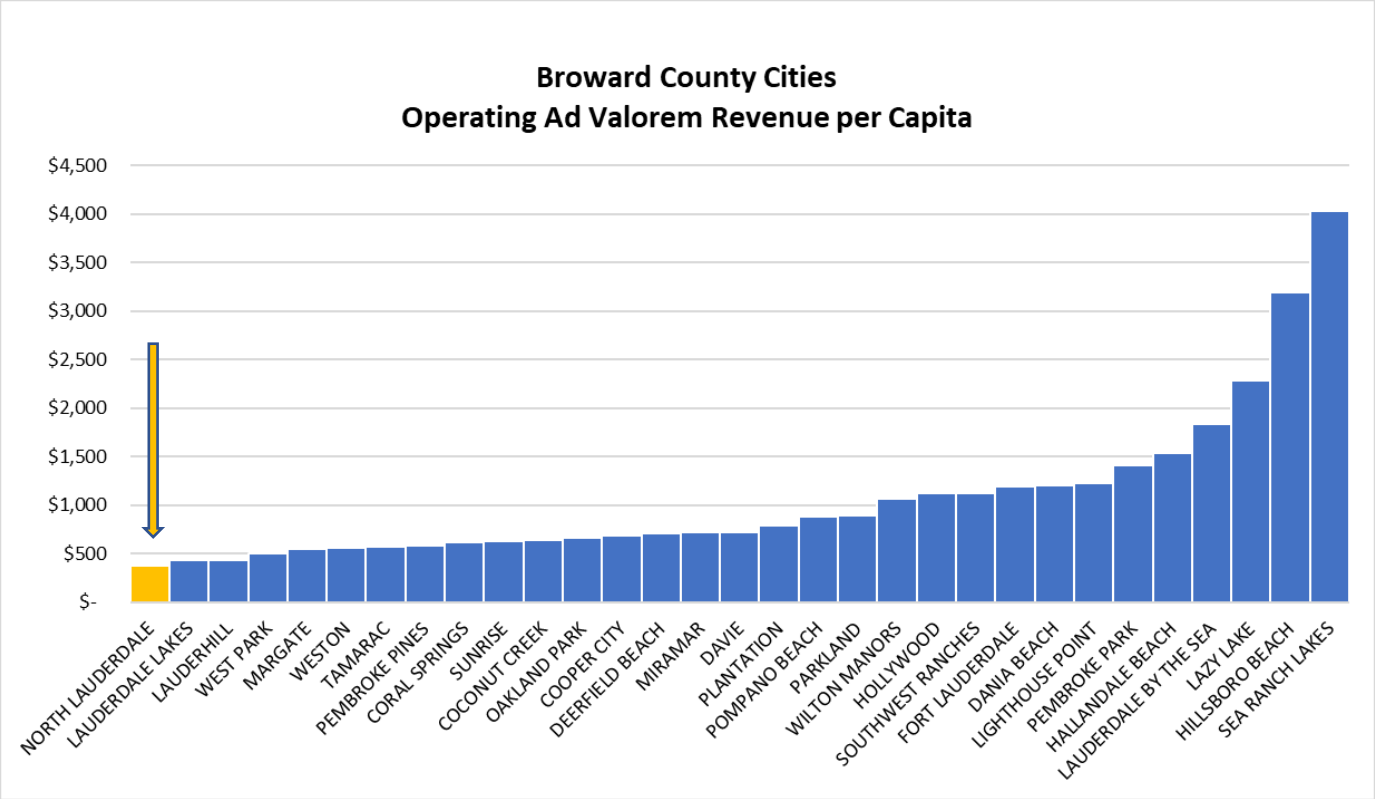
An example of an actual 2022 tax bill highlighting the North Lauderdale portion is shown below.

Taxing Authority	Millage	AD VALOREM TAXES Assessed Val	Exemptions	Taxable Val	Taxes Levied
BROWARD COUNTY GOVERNMENT					
COUNTYWIDE SERVICES	5.53060	99,040	50,000	49,040	271.22
VOTED DEBT	0.13840	99,040	50,000	49,040	6.79
BROWARD CO SCHOOL BOARD					
GENERAL FUND	4.45100	99,040	25,000	74,040	329.55
CAPITAL OUTLAY	1.50000	99,040	25,000	74,040	111.06
VOTER APPROVED DEBT LEVY	0.18730	99,040	25,000	74,040	13.87
SO FLORIDA WATER MANAGEMENT					
EVERGLADES C.P.	0.03270	99,040	50,000	49,040	1.60
OKEECHOBEE BASIN	0.10260	99,040	50,000	49,040	5.03
SFWMD DISTRICT	0.09480	99,040	50,000	49,040	4.65
NORTH BROWARD HOSPITAL	1.60290	99,040	50,000	49,040	78.61
CHILDREN'S SVCS COUNCIL OF BC	0.45000	99,040	50,000	49,040	22.07
CITY OF N LAUDERDALE	7.40000	99,040	50,000	49,040	362.90
FL INLAND NAVIGATION	0.03200	99,040	50,000	49,040	1.57
Total Millage:	21.52230		**Ad Valorem Taxes:**		$1,208.92

Financial Trends

Operating Revenue per Capita

Operating revenue per capital measures the operating ad valorem revenue earned per person in each municipality. The chart below shows this calculation for all of the cities in Broward County. At $375 per resident, North Lauderdale receives the lowest operating revenue per capita in the entire County. North Lauderdale has been exceptionally successful in providing the high level of service it does at such a low cost per resident.



Financial Trends

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

MUNICIPALITY	2023 TOTAL TAXABLE VALUE (JULY 2023)	POPULATION ESTIMATES (PER BEBR 22)	FY 2023 OPERATING MILLAGE RATE	AD VALOREM REVENUE PER CAPITA
NORTH LAUDERDALE	$ 2,282,218,621	45,077	7.4000	$ 375
LAUDERDALE LAKES	$ 1,862,724,747	36,725	8.6000	$ 436
LAUDERHILL	$ 4,012,091,748	74,887	8.1999	$ 439
WEST PARK	$ 927,437,677	15,243	8.2000	$ 499
MARGATE	$ 4,561,639,268	58,760	7.1171	$ 553
WESTON	$ 11,386,666,958	68,318	3.3464	$ 558
TAMARAC	$ 5,925,235,436	72,740	7.0000	$ 570
PEMBROKE PINES	$ 17,485,213,828	171,309	5.6690	$ 579
CORAL SPRINGS	$ 13,941,744,451	134,816	6.0232	$ 623
SUNRISE	$ 10,073,232,571	97,479	6.0543	$ 626
COCONUT CREEK	$ 5,750,658,742	57,937	6.4463	$ 640
OAKLAND PARK	$ 5,068,891,833	44,517	5.8550	$ 667
COOPER CITY	$ 4,051,894,963	34,683	5.8750	$ 686
DEERFIELD BEACH	$ 10,411,750,002	87,414	6.0018	$ 715
MIRAMAR	$ 14,058,564,021	138,237	7.1172	$ 724
DAVIE	$ 13,774,025,237	106,984	5.6250	$ 724
PLANTATION	$ 12,820,710,029	94,048	5.8000	$ 791
POMPANO BEACH	$ 19,085,795,102	113,789	5.2705	$ 884
PARKLAND	$ 7,575,168,040	36,390	4.2979	$ 895
WILTON MANORS	$ 2,117,056,882	11,569	5.8360	$ 1,068
HOLLYWOOD	$ 23,286,087,150	154,909	7.4665	$ 1,122
SOUTHWEST RANCHES	$ 2,222,562,462	7,716	3.9000	$ 1,123
FORT LAUDERDALE	$ 54,779,139,090	189,019	4.1193	$ 1,194
DANIA BEACH	$ 6,423,829,837	32,140	5.9998	$ 1,199
LIGHTHOUSE POINT	$ 3,444,586,633	10,506	3.7539	$ 1,231
PEMBROKE PARK	$ 1,041,860,997	6,255	8.5000	$ 1,416
HALLANDALE BEACH	$ 7,765,003,907	41,677	8.2466	$ 1,536
LAUDERDALE BY THE SEA	$ 3,367,173,553	6,205	3.3923	$ 1,841
LAZY LAKE	$ 10,912,297	31	6.5000	$ 2,288
HILLSBORO BEACH	$ 1,804,123,232	1,981	3.5000	$ 3,187
SEA RANCH LAKES	$ 310,717,159	540	7.0000	$ 4,028

Major Revenue Descriptions and Trends

GENERAL FUND

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

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

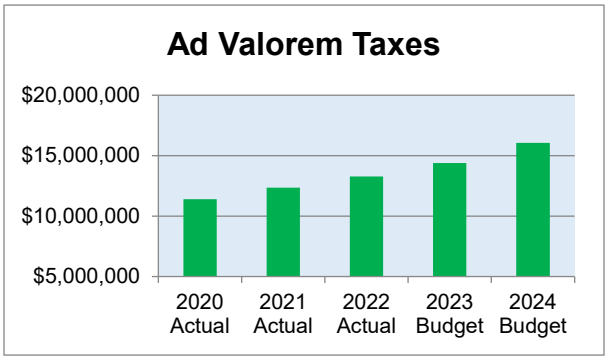
Beginning June 1, tax certificates representing delinquent amounts are sold by the County, with remittance to the City for its share of those receipts.

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

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

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

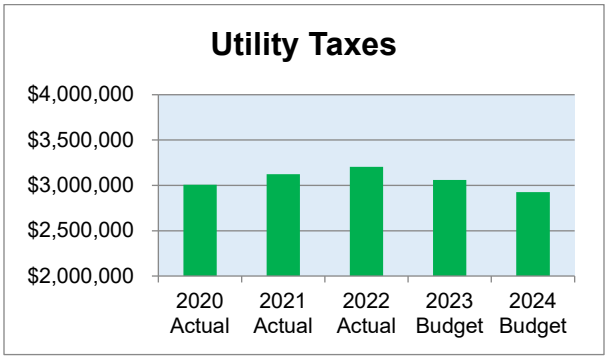
Forecast Methodology: The adopted Millage Rate for the current fiscal year is multiplied by the taxable value received from Broward County Property Appraiser's Office. The City then factors a reduction in revenue for a 5% discount taken for early payment and possible adjustments by the Value Adjustment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



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

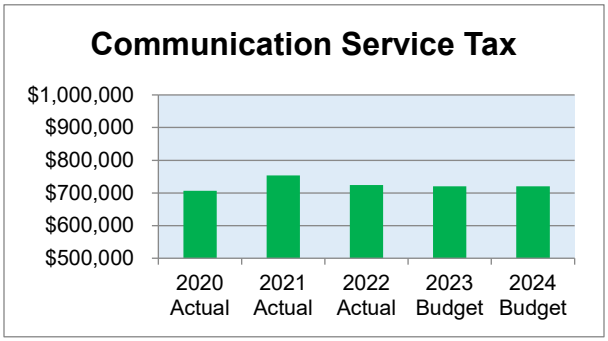
Major Revenue Descriptions and Trends

Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population and estimated inflation. In addition, Florida Power and Light (FPL) provided estimates based on the approved decrease for FY 2024. This revenue stream has stayed pretty level over the past five years with a slight decrease based on the electrical forecast.



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. In addition, there are often attempts from lobbyists during the annual legislative period to eliminate this tax completely. Revenue in FY 2022 decreased, mostly due to COVID impacts, however the FY 2023 and FY 2024 projections return it to the historical trend.

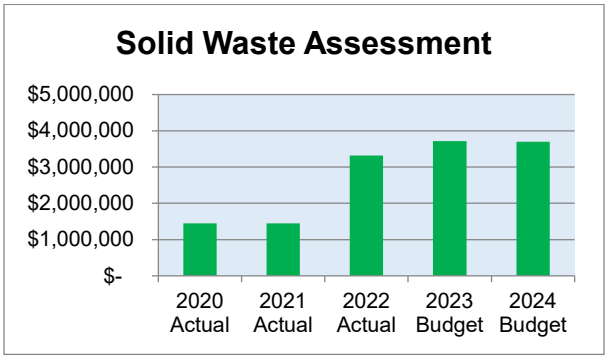
Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population and municipal revenue estimates from the State of Florida.



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

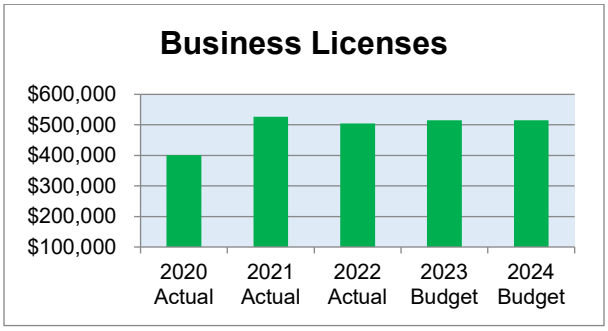
Forecast Methodology: The main factors considered in projecting this revenue source are the estimated costs for hauling and disposing of solid waste. The current contract for hauling was approved in 2021 and expires in 2028. The FY 2022 and 2023 Budgets did not account for the prepayment discounts for residents that pay their taxes early. Therefore, actual revenue received is anticipated to be below the budgeted amount for FY 2023.

Major Revenue Descriptions and Trends



Local Business License – All City businesses must have a business license in order to operate. The rates are set by ordinance and vary based on the type of business operated. Given the City's primarily residential makeup, business licenses are only a small component of our overall revenues. Licenses are expected to remain flat in FY 2024.

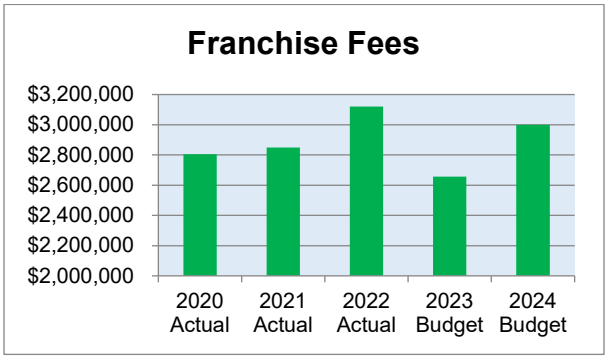
Forecast Methodology: The main factor considered in projecting this revenue source is historical trends and business applications. The City originally adjusted FY 2021 and 2022 budgets down for COVID but was pleasantly surprised to see there was not a major impact.



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

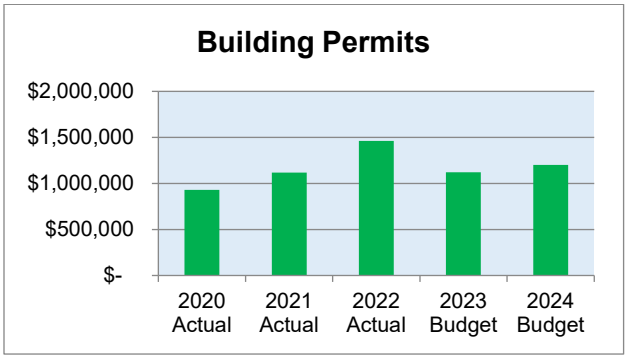
Major Revenue Descriptions and Trends



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

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

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

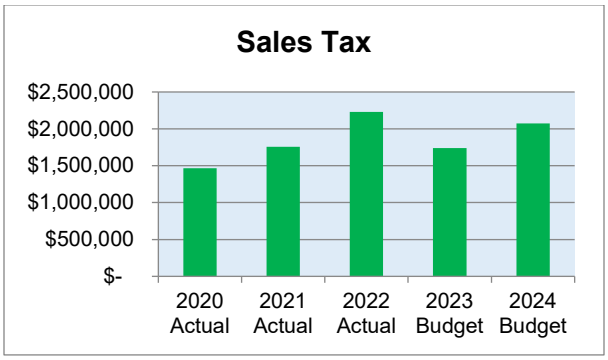


Intergovernmental Revenue - The City receives per capita revenue distributions from the State of Florida that are shared with local governments. These revenue sources include government motor fuel taxes, alcoholic beverage licenses, and sales taxes. All revenue sources in this category are expected to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

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

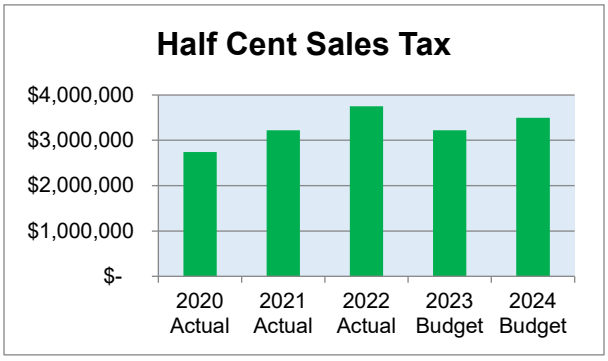
Major Revenue Descriptions and Trends

Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida. FY 2020 experienced a decrease due to the impacts of COVID, but since that time the revenues have been better than originally estimated by the State.



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

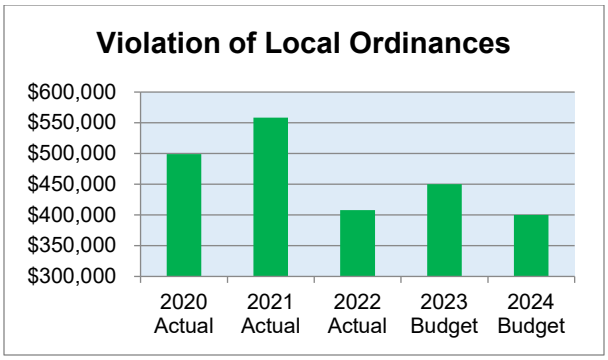
Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida. Similar to Sales Tax listed above, Half Cent Sales Tax has had more positive results that originally estimated by the State. The FY 2023 and 2024 budgets return the estimated revenue to pre-COVID levels.



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

Forecast Methodology: This revenue source is forecasted by historical trends. Unfortunately, there are no true indicators of when the public will pay off their outstanding violations. Usually, the revenue is higher when the housing market is strong because outstanding liens must be paid prior to change of ownership. In FY 2023 a lien amnesty program was introduced. In anticipation of those early payoffs, the FY 2024 budgeted revenue was decreased.

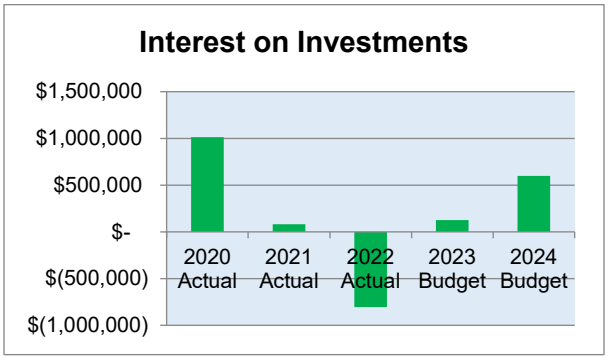
Major Revenue Descriptions and Trends



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

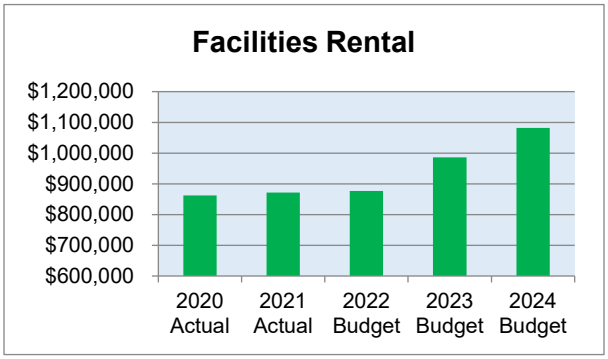
Interest on Investments – The revenue generated on investments is estimated based on the condition of investment market, interest rate trends and cash flow forecasts. Interest rates finally began to increase in 2023, however they remain relatively low.

Forecast Methodology: This revenue source is forecasted by historical trends and the investment market. The FY 2024 budget includes a rebound from the extremely low interest rates and the negative impact that occurs when unrealized losses hit the accounts, such as the negative revenue shown in FY 2022.



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, and is anticipated to increase with CPI.

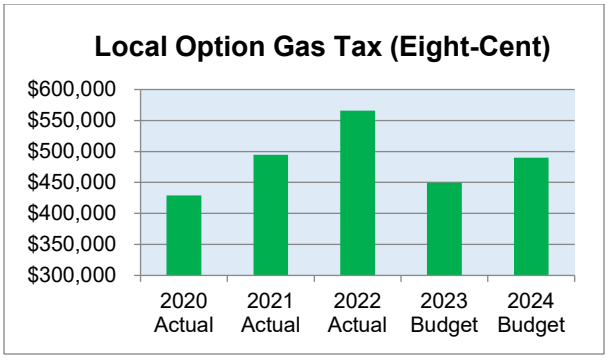


Major Revenue Descriptions and Trends

STREET MAINTENANCE FUND

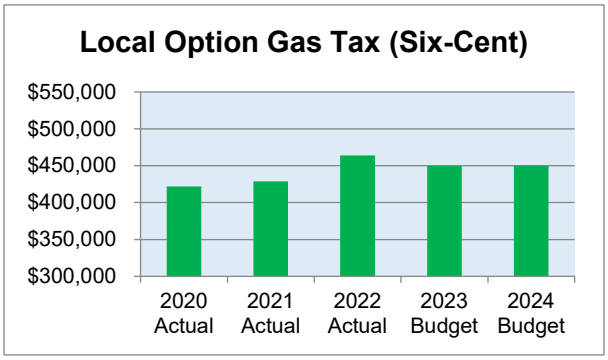
Local Option Gas Tax (Eight-cent) – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby the monies collected by the State for the municipal fuel tax are returned to local municipalities. The City utilizes this revenue source for transportation-related expenditures.

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



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

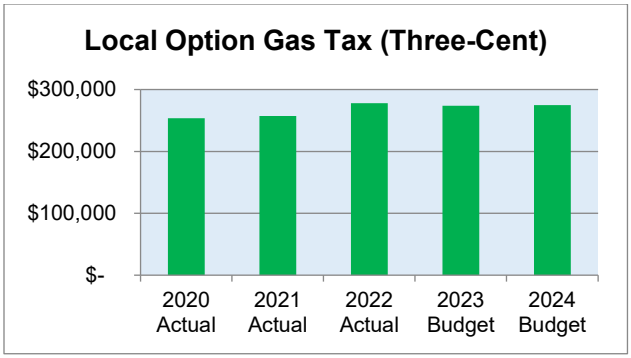
Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida.



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

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

Major Revenue Descriptions and Trends



TRANSPORTATION SURTAX FUND

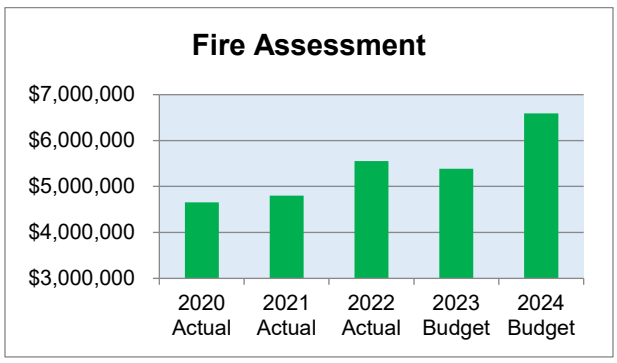
This revenue source represents revenue generated from the County's additional 1% sales tax (now totaling 7%) which was adopted by the Broward County voters in November 2018. Also known as the Penny for Transportation and Mobility Advancement Program (MAP), the funds are restricted for use on transportation capital and repair and maintenance projects that are vetted and approved annually by Broward County. The surtax is implemented for a thirty-year period. The Budget Amendment for FY 2022 created a new Transportation Surtax Fund for ease of project tracking. FY 2024 revenue estimate included the amount for a pending Capital Improvement project and Repair & Maintenance project.

FIRE/RESCUE FUND

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

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

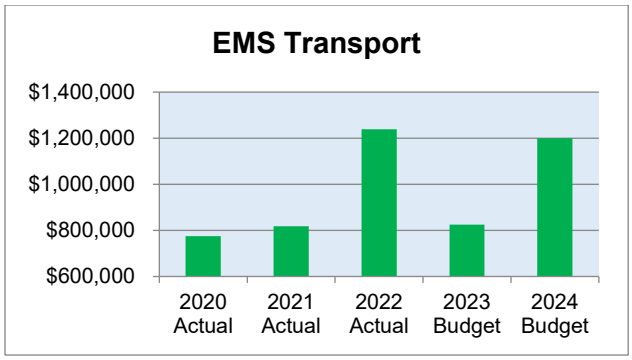
Forecast Methodology: This revenue source is forecasted based on the ad valorem tax roll, based on a rate of $278 for single-family residence, $672 for multi-family residence, and a rate table for Commercial and Industrial properties.



Major Revenue Descriptions and Trends

EMS Transport Revenue – This revenue is generated from fees charged when patients are transported to a hospital by the Fire/Rescue department for medical care. Revenue is budgeted net of uncollectable estimates. In prior years, Managed Care Organization (MCO) expenses were netted against revenues. Starting in FY 2022 and with the FY 2024 budget, they are both being shown at gross amounts, resulting in an increase to the revenue and expenditure accounts.

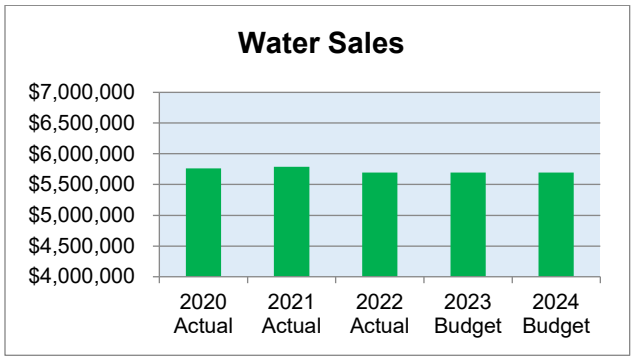
Forecast Methodology: This revenue source is forecasted by historical trends collectability of fees.



UTILITIES FUND

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

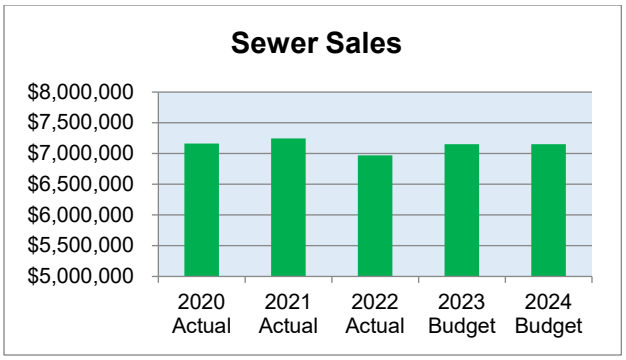
Forecast Methodology: The main factors considered in the forecast for this revenue source are historical trends, estimated new connections, and estimated new rates.



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

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

Major Revenue Descriptions and Trends



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.

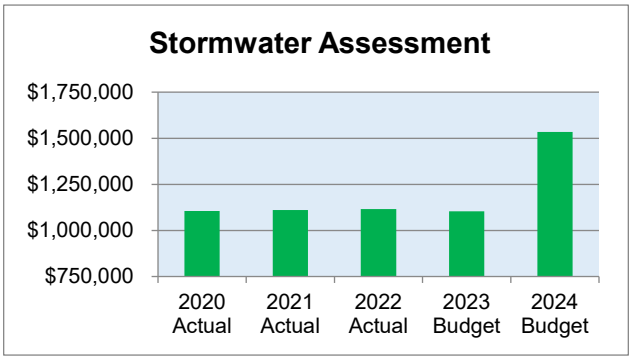
Water and Sewer Rates – A utility rate study was conducted in a prior year to ensure that utility revenues keep pace with the continually changing needs and costs of the essential service. After performing a thorough analysis of the Utility Fund's operational and capital needs and consideration of the 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 2024. A new capital study is being conducted on the needs of the water plant which will project revenue needs in the future.

STORMWATER FUND

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

Forecast Methodology: The revenue is forecasted based on the approved Stormwater Assessment rate. The rate for FY 2024 is proposed to increase from $72 per ERU to $100.



Major Revenue Descriptions and Trends

OTHER FINANCING SOURCES

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

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

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

The City appropriated $34,858,848 of Fund Balance in the FY 2024 Budget. The majority of the fund balance is being used for one-time, major capital projects and purchases, such as a new wall along Rock Island Road, new police License Plate Readers, renovation and expansion of City Hall, Culvert Replacement, the replacement of the East and West Water Treatment Units, and multiple lift stations. In addition, almost $5.2 million from the ARPA funding earned as a result of the revenue replacement payments to the General Fund for public safety was budgeted to fund the indirect projects.

MAJOR REVENUE SUMMARY

The following table summarized the financial budget for FY 2024 for the major revenue sources presented on the preceding pages.

Revenue - All Funds	**FY 2024 Budget**
Taxes & Assessments	$32,657,278
Licenses & Permits	4,788,300
Intergovernmental	25,816,086
Charges for Services	22,865,103
Fines and Forfeitures	428,500
Miscellaneous	3,430,819
Interfund Transfers	5,423,787
Use of Fund Balance	34,858,848
Total revenue	**$130,268,721**

Budgeted Position Summary

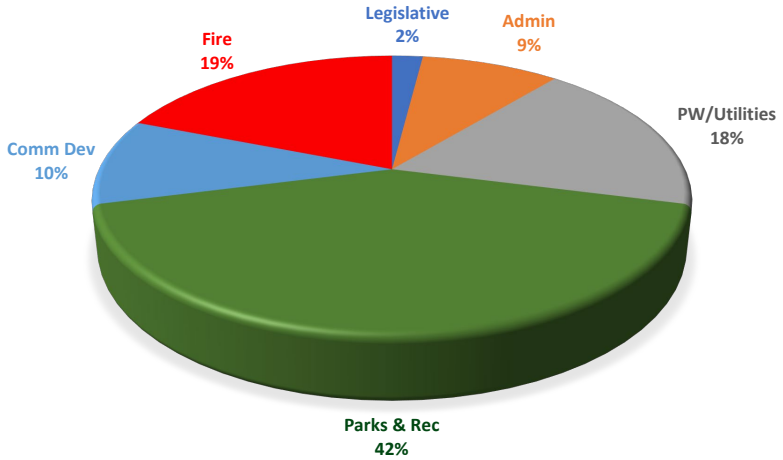
Total Number of Positions by Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
City Commission	5	5	5
City Commission PT	4	-	-
City Manager	3	3	3
City Manager PT	-	1	-
City Clerk	2	2	2
City Clerk PT	-	-	1
Human Resources	3	3	3
Finance	9	10	11
Public Works/Utilities	47	47	48
Parks & Recreation	27	27	27
Parks & Recreation PT/Seasonal [1]	72	90	90
Community Development	23	23	27
Fire/Rescue	46	48	48
Fire/Rescue PT	4	5	5
Information Technology	5	5	6
Total City of North Lauderdale	**250**	**269**	**276**

Fiscal Year 2024 Position Changes:

Office Specialist - PT moved from City Manager to City Clerk
One new Utility Billing Supervisor in the Finance Department (paid from Utilities Fund)
One new Utility Operations Manager in the Public Works/Utilities Department (paid from Utilities Fund)
Parks & Recreation:
* One new Administrative Coordinator
* One new Grounds Maintenance Worker II
* Removed unfilled Recreation Superintendent and Recreation Manager
Community Development:
* One new Building Official
* One new Administrative Clerk - Code
* Two new Code Compliance Officers
One new IT Security Administrator in the Information Technology Department

[1] Increase in Parks & Recreation PT/Seasonal staff is due to the Budget now reflecting all positions, actual position count has not increased in this Department.



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected
Revenue						
General Fund	$ 34,216,973	$ 38,120,062	$ 39,373,912	$ 43,294,653	$ 44,891,200	$ 45,899,100
ARPA General Fund Subfund [1]	-	8,946,127	11,552,816	12,072,499	-	-
Street Maintenance Fund	1,286,578	1,529,162	1,217,440	1,260,100	1,272,800	1,285,500
Transportation Surtax Fund [2]	15,822	1,952,186	4,354,667	4,354,667	-	-
Fire/Rescue Fund	8,658,039	9,983,833	9,342,710	11,232,597	11,328,330	11,640,010
Water Control District	1,242,713	1,254,458	1,236,802	1,271,187	1,268,699	1,271,400
Debt Service Fund	-	-	-	-	-	-
Capital Projects Fund [3]	729,636	754,158	8,904,479	2,455,000	-	-
Utilities Fund	13,284,597	12,815,601	13,218,550	13,688,550	13,656,100	13,658,600
Stormwater Fund	1,147,065	1,109,797	2,688,500	3,075,700	8,017,400	2,032,400
Vehicle Maintenance Fund	1,832	83,160	71,700	78,300	82,900	87,500
Information Technology Fund	1,380,613	1,596,416	1,349,290	1,864,470	1,633,900	1,911,400
Insurance Fund	603,386	574,152	675,910	762,150	761,200	783,300
Total Revenue	**$ 62,567,253**	**$ 78,719,112**	**$ 93,986,776**	**$ 95,409,873**	**$ 82,912,529**	**$ 78,569,210**
Expenditures/Expenses						
General Fund	$ 30,255,487	$ 33,959,514	$ 49,660,366	$ 47,896,539	$ 45,339,942	$ 46,193,400
ARPA General Fund Subfund [1]	-	560,704	20,052,816	17,257,615	-	-
Street Maintenance Fund	621,960	623,916	1,217,440	1,402,448	1,443,400	1,485,900
Transportation Surtax Fund [2]	15,822	1,951,315	4,354,667	4,354,667	-	-
Fire/Rescue Fund	8,721,134	9,628,950	9,642,710	11,482,597	11,549,800	11,992,100
Water Control District	927,798	1,024,967	1,236,802	1,271,187	1,235,300	1,297,000
Debt Service Fund	-		-	-	-	-
Capital Projects Fund [3]	820,558	1,500,231	8,954,479	10,849,479	-	-
Utilities Fund [5]	11,071,633	11,654,134	23,095,645	27,437,796	22,595,100	17,042,700
Stormwater Fund	1,122,608	982,674	4,592,690	4,429,438	8,498,600	2,226,600
Vehicle Maintenance Fund	140,543	143,625	179,300	173,650	178,000	182,400
Information Technology Fund	1,177,019	1,351,697	1,699,290	2,254,505	1,933,900	2,211,400
Insurance Fund	758,754	893,337	1,075,910	1,458,800	1,443,900	1,552,700
Total Expenditures/ Expenses	**$ 55,633,316**	**$ 64,275,064**	**$ 125,762,115**	**$ 130,268,721**	**$ 94,217,942**	**$ 84,184,200**
Excess of Revenue Over Expenditures/Expenses	**$ 6,933,937**	**$ 14,444,048**	**$ (31,775,339)**	**$ (34,858,848)**	**$ (11,305,413)**	**$ (5,614,990)**
Beginning Fund Balance and Net Position [4]	$ 127,570,460	$ 134,504,397	$ 148,948,445	$ 117,173,106	$ 82,314,258	$ 71,008,845
Ending Fund Balance and Net Position [4]	**$ 134,504,397**	**$ 148,948,445**	**$ 117,173,106**	**$ 82,314,258**	**$ 71,008,845**	**$ 65,393,855**

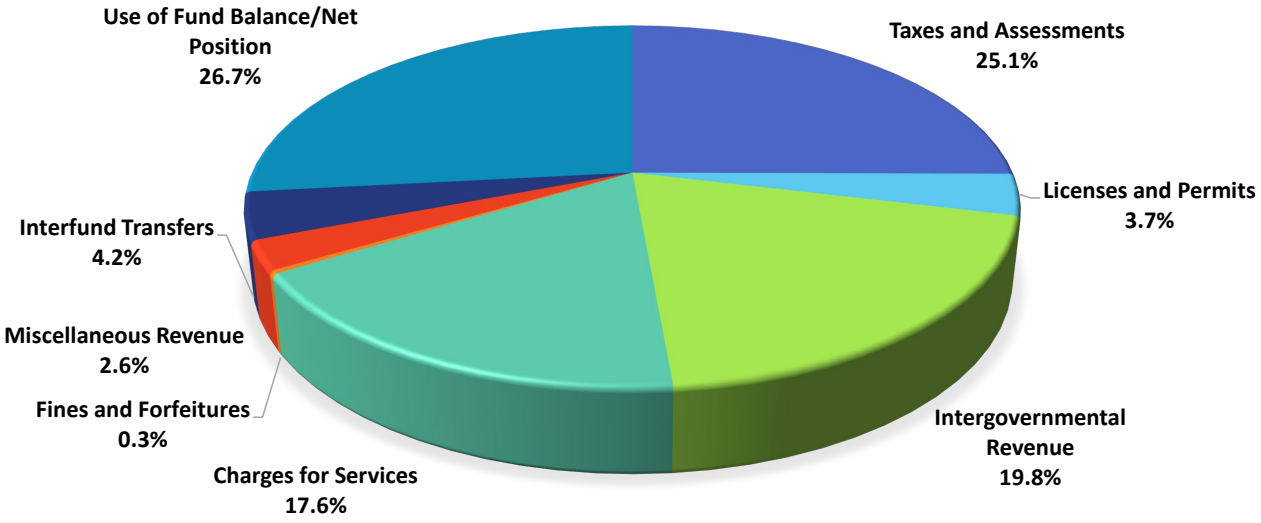
[1] ARPA Fund not forecasted due to it being a one-time funding source.
[2] Transportation Surtax Fund not forecasted due to its dependency on funding contracts from the County.
[3] Current future capital projects for FY2025 and FY2026 are all within other funds.
[4] Net position includes nonspendable, invested in capital asset values.
[5] Utilities Fund restated per Resolution 23-03-1231.

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

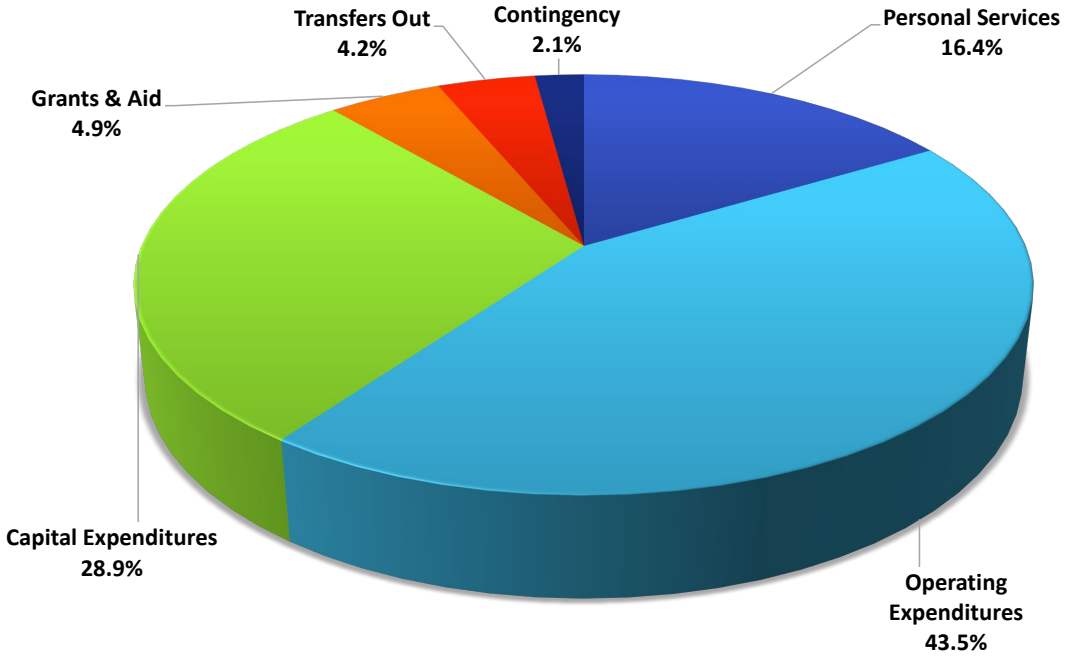
	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue by Type				
Taxes and Assessments	$ 25,240,753	$ 28,314,402	$ 30,025,501	$ 32,657,278
Licenses and Permits	4,158,470	5,184,594	3,987,105	4,788,300
Intergovernmental Revenue	7,693,892	18,641,094	24,821,133	25,816,086
Charges for Services	20,045,315	21,639,080	21,110,812	22,865,103
Fines and Forfeitures	611,247	436,401	494,000	428,500
Miscellaneous Revenue	1,656,849	948,117	1,461,280	3,430,819
Interfund Transfers	3,062,530	20,554,683	12,086,945	5,423,787
Other Sources	98,197	-	-	-
Use of Fund Balance or Net Position	-	-	31,775,339	34,858,848
Total Revenue	**$ 62,567,253**	**$ 95,718,371**	**$ 125,762,115**	**$ 130,268,721**
Expenditures/Expenses by Object				
Personal Services	$ 15,198,318	$ 15,963,111	$ 19,058,675	$ 21,378,652
Operating Expenditures	34,070,991	39,327,625	52,118,320	56,631,168
Capital Expenditures	2,542,424	5,314,126	34,161,034	37,632,617
Debt Service	22,123	-	-	-
Grants & Aid	736,930	114,779	5,060,685	6,389,857
Transfers Out	3,062,530	20,554,683	12,086,945	5,423,787
Contingency	-		3,276,456	2,812,640
Total Expenditures/Expenses	**$ 55,633,316**	**$ 81,274,324**	**$ 125,762,115**	**$ 130,268,721**
Excess of Revenue over Expenditures/Expenses	**$ 6,933,937**	**$ 14,444,047**	**$ (31,775,339)**	**$ (34,858,848)**
Beginning Fund Balance and Net Position 1	127,570,460	134,504,397	148,948,445	117,173,106
Ending Fund Balance and Net Position 1	**$ 134,504,397**	**$ 148,948,445**	**$ 117,173,106**	**$ 82,314,258**

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

REVENUES BY TYPE - ALL FUNDS



EXPENDITURES/EXPENSES BY OBJECT - ALL FUNDS



City of North Lauderdale
Budget Summary by Department/Fund - All Funds
Fiscal Year 2024

	General Fund	General Fund ARPA Subfund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Grand Total
Revenue								
Taxes and Assessments	$ 23,406,100	$ -	$ 7,717,278	$ -	$ -	$ 1,533,900	$ -	$ 32,657,278
Licenses and permits	4,775,300	-	13,000	-	-	-	-	4,788,300
Intergovernmental revenue	6,739,000	11,472,499	5,834,587	-	270,000	1,500,000	-	25,816,086
Charges for services	5,787,353	-	1,220,500	-	-	13,220,350	2,636,900	22,865,103
Fines and forfeitures	428,500	-	-	-	-	-	-	428,500
Miscellaneous revenue	2,158,400	600,000	34,399	-	60,000	510,000	68,020	3,430,819
Interfund transfers	-	-	3,298,787	-	2,125,000	-	-	5,423,787
Use of fund balance or net position	4,601,886	5,185,116	392,348	-	8,394,479	15,102,984	1,182,035	34,858,848
Total Revenue	**$ 47,896,539**	**$ 17,257,615**	**$ 18,510,899**	**$ -**	**$ 10,849,479**	**$ 31,867,234**	**$ 3,886,955**	**$ 130,268,721**
Expenditures/Expenses								
City Commission	$ 849,943	$ -	$ -	$ -	$ -	$ -	$ -	$ 849,943
City Manager	711,042	-	-	-	-	-	-	711,042
City Attorney	499,106	-	-	-	-	-	-	499,106
City Clerk	403,479	-	-	-	-	-	-	403,479
Human Resources	720,157	-	-	-	-	-	-	720,157
Finance	1,384,661	-	-	-	-	-	-	1,384,661
Public Works	10,597,106	7,556,075	5,757,115	-	-	31,867,234	-	55,777,530
Parks and Recreation	6,062,278	-	-	-	-	-	-	6,062,278
Community Development	4,675,499	6,214,929	-	-	-	-	-	10,890,428
Police - Contractual	15,103,731	-	-	-	-	-	-	15,103,731
Non-departmental	1,465,750	2,422,640	-	-	-	-	-	3,888,390
Fire/Rescue	-	876,015	11,482,597	-	-	-	-	12,358,612
Water Control District	-	-	1,271,187	-	-	-	-	1,271,187
Information Technology	-	187,956	-	-	-	-	2,254,505	2,442,461
Insurance	-	-	-	-	-	-	1,458,800	1,458,800
Vehicle Maintenance	-	-	-	-	-	-	173,650	173,650
Capital outlay	-	-	-	-	10,849,479	-	-	10,849,479
Transfers Out	5,423,787	-	-	-	-	-	-	5,423,787
Total Expenditures/Expenses	**$ 47,896,539**	**$ 17,257,615**	**$ 18,510,899**	**$ -**	**$ 10,849,479**	**$ 31,867,234**	**$ 3,886,955**	**$ 130,268,721**
Beginning Fund Balance and Net Position[1]	**$ 47,947,638**	**$ (114,577)**	**$ 6,024,346**	**$ -**	**$ 10,953,017**	**$ 44,921,298**	**$ 7,441,384**	**$ 117,173,106**
Ending Fund Balance and Net Position	**$ 43,345,752**	**$ (5,299,693)**	**$ 5,631,998**	**$ -**	**$ 2,558,538**	**$ 29,818,314**	**$ 6,259,349**	**$ 82,314,258**
Fund Balances and Net Assets								
Fund Balances								
Restricted:								
Fire Rescue	$ -	$ -	$ 1,770,606	$ -	$ -	$ -	$ -	$ 1,770,606
Transportation	-	-	1,428,386	-				1,428,386
Water Control District	-	-	2,433,006	-	-	-	-	2,433,006
Committed:								
Debt Service	-	-	-	-	-	-	-	-
Assigned:								
Capital Projects	15,675,000	(5,299,693)	-		2,558,538			12,933,845
Disaster Assistance	5,000,000	-	-	-	-	-	-	5,000,000
General Government	1,000,000	-	-	-	-	-	-	1,000,000
Unassigned:	-	-	-	-	-	-	-	-
Net assets		-		-	-			
Net Investment in Capital Assets	-	-	-	-	-	11,243,610	749,428	11,993,038
Unrestricted	21,670,752	-	-	-	-	18,574,704	5,509,921	45,755,377
Total Ending Fund Balances	**$ 43,345,752**	**$ (5,299,693)**	**$ 5,631,998**	**$ -**	**$ 2,558,538**	**$ 29,818,314**	**$ 6,259,349**	**$ 82,314,258**

[1] Beginning Fund Balance/Net Position Numbers Include FY 2023 Budgeted Values. Unencumbered FY 2023 Projects are Rebudgeted with Funding Available in Fund Balance. As a Result, Actual Fund Balance will not be Negative and will be Included in the Annual Comprehensive Financial Report.



General Fund

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Taxes	$ 16,222,362	$ 17,197,459	$ 18,180,000	$ 19,705,000
Licenses, permits & assessments	6,020,156	8,483,568	8,207,470	8,476,400
Intergovernmental revenue	5,749,343	6,215,302	6,144,610	6,739,000
Charges for services	4,192,616	4,909,200	4,953,342	5,787,353
Fines and forfeitures	611,247	436,401	494,000	428,500
Miscellaneous revenue	1,323,053	878,132	1,394,490	2,158,400
Transfer from other funds	98,197	-	-	-
Use of fund balance	-	-	10,286,454	4,601,886
Total Revenue	**$ 34,216,973**	**$ 38,120,062**	**$ 49,660,366**	**$ 47,896,539**
Expenditures				
Departmental				
City Commission	$ 489,307	$ 541,314	$ 696,735	$ 849,943
City Manager	490,756	524,184	748,264	711,042
City Attorney	334,537	460,115	373,875	499,106
City Clerk	314,359	320,984	388,105	403,479
Human Resources	316,037	500,193	694,740	720,157
Finance	1,054,120	1,069,625	1,232,390	1,384,661
Public Works	4,237,110	6,681,198	9,748,342	10,597,106
Parks and Recreation	4,730,031	4,886,107	5,563,800	6,062,278
Community Development	3,665,501	2,940,644	4,271,000	4,675,499
Police - Contractual	10,986,456	11,911,751	12,547,720	15,103,731
Non-Departmental	3,637,272	4,123,397	13,395,395	6,889,537
Total Expenditures	**$ 30,255,487**	**$ 33,959,512**	**$ 49,660,366**	**$ 47,896,539**
Change in Fund Balance	**$ 3,961,486**	**$ 4,160,550**	**$ (10,286,454)**	**$ (4,601,886)**
Fund Balance				
Beginning Balance	$ 50,112,059	$ 54,073,545	$ 58,234,094	$ 47,947,639
Ending Balance	**$ 54,073,545**	**$ 58,234,094**	**$ 47,947,639**	**$ 43,345,753**
Fund Balances				
Assigned:				
Future Capital Projects	$ 21,875,000	$ 27,653,577	$ 15,675,000	$ 15,675,000
Disaster Assistance	3,500,000	5,000,000	5,000,000	5,000,000
General Government	1,000,000	1,000,000	1,000,000	1,000,000
Unassigned	27,698,545	24,580,517	26,272,639	21,670,753
Total Fund Balances	**$ 54,073,545**	**$ 58,234,094**	**$ 47,947,639**	**$ 43,345,753**

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

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Taxes				
Ad Valorem Taxes	$ 12,347,101	$ 13,269,391	$ 14,400,000	$ 16,060,000
Utility Service Taxes	3,121,649	3,204,046	3,060,000	2,925,000
Communications Services Taxes	753,612	724,022	720,000	720,000
Total Taxes	**$ 16,222,362**	**$ 17,197,459**	**$ 18,180,000**	**$ 19,705,000**
Licenses, Permits & Assessments				
Building Permits	$ 1,116,698	$ 1,462,914	$ 1,120,000	$ 1,200,000
Franchise Fees	2,850,010	3,119,978	2,655,955	3,000,000
Special Assessments	1,448,610	3,318,207	3,718,300	3,701,100
Local Business License	527,096	504,606	515,065	515,000
Other Permits and Fees	77,742	77,863	198,150	60,300
Total Licenses, Permits & Assessments	**$ 6,020,156**	**$ 8,483,568**	**$ 8,207,470**	**$ 8,476,400**
Intergovernmental Revenue				
State Revenue Sharing-Sales Tax	$ 1,758,539	$ 2,228,545	$ 1,740,790	$ 2,075,000
Half Cent Sales Tax	3,224,223	3,753,517	3,225,000	3,500,000
Alcoholic Beverage License	6,604	6,656	5,500	6,000
Occupational/Business Licenses	56,298	58,692	50,920	55,000
FEMA Grant Proceeds	565,678	45,492	-	-
School Resource Officer	138,000	122,400	122,400	103,000
State Grant	-	-	1,000,000	1,000,000
Total Intergovernmental Revenue	**$ 5,749,343**	**$ 6,215,302**	**$ 6,144,610**	**$ 6,739,000**
Charges for Services				
Payment In Lieu of Taxes	$ 138,800	$ 216,670	$ 216,670	$ 216,670
Canal Maintenance Fee-WCD	821,125	924,797	1,058,162	1,108,168
Administrative Fees-Fire/Rescue	547,300	604,600	662,200	976,344
Administrative Fees-Stormwater	86,800	117,100	118,700	180,421
Administrative Fees-WCD	84,200	77,700	85,000	140,019
Administrative Fees-Water & Sewer Fund	932,000	1,034,200	939,100	1,077,989
Administrative Fees-Street Maint Fund	-	-	-	214,232
Privilege Fees Water & Sewer Fund	1,264,400	1,284,600	1,284,590	1,284,590
Activity Instructors	630	1,560	1,100	1,100
Adult Sports	-	-	3,000	3,000
Afterschool Program	38,943	107,540	90,000	90,000
City Swim Lessons	3,739	1,153	4,000	4,000
Community Garden Plot	230	20	200	200
Dishonored Payment Fees	740	1,107	1,000	1,000
Election Fees	-	6,190	-	-
Facility Rentals	12,985	14,510	21,300	21,300
Family Trips	-	990	2,820	2,820
Fee Supported Events	2,494	3,755	6,410	6,410
Haunted Hamptons	745	35,604	32,000	32,000
Holiday Camp	9,050	18,933	15,000	15,000
Lien Research Fees	51,445	48,285	45,000	45,000
Lobbyist Registration	300	500	500	500
Park Concessions	1,878	-	-	-
Park Shelter Rentals	8,400	17,538	15,010	15,010

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

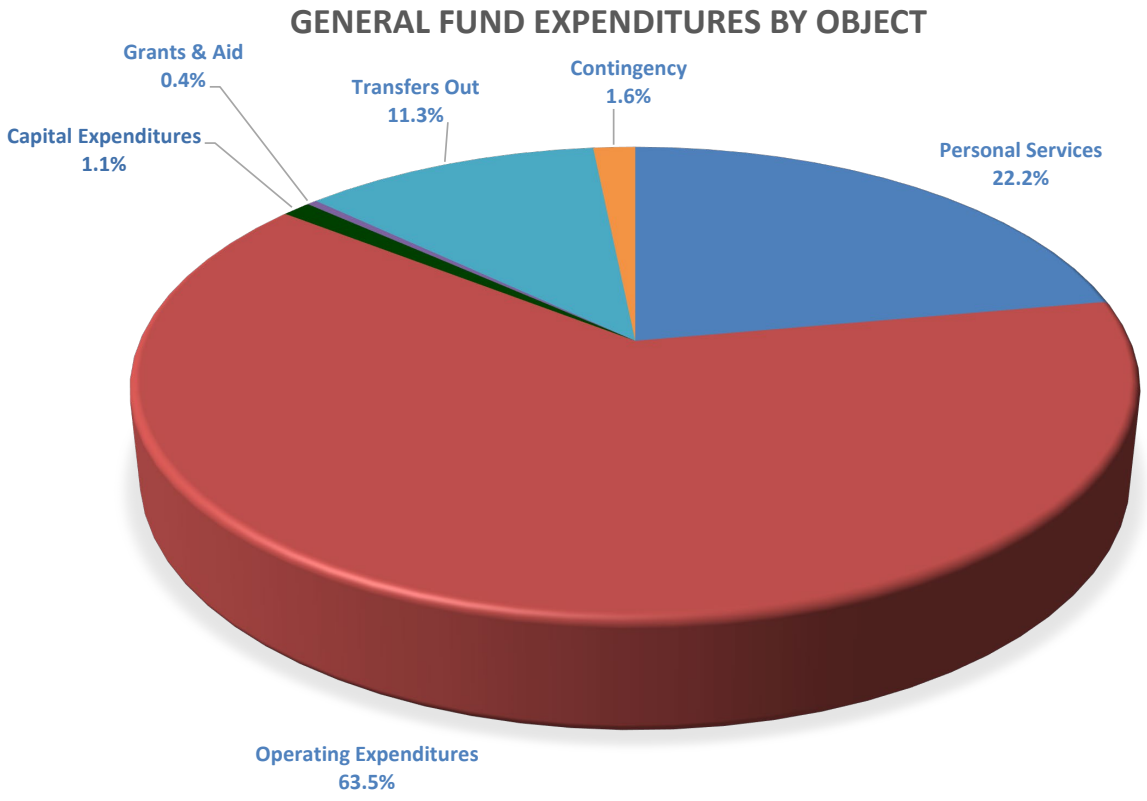
	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Pool Admissions	11,336	7,428	11,240	11,240
Private Swim Lessons	105	-	-	-
Recreation Concessions	994	239	500	500
Registration Fees	5,066	9,389	9,540	9,540
Senior Trips & Activities	374	2,660	1,320	1,320
Spring Camp	6,603	22,635	14,570	14,570
Summer Recreation & Camps	101,366	237,531	230,000	230,000
Swim Central Lessons	-	6,441	3,170	3,170
Teacher Planning Days	10,711	18,703	22,000	22,000
Teen Club Dues	17,520	37,317	14,000	14,000
Youth Baseball	1,000	-	-	-
Youth Basketball	9,139	10,130	8,910	8,910
Youth Soccer	22,200	39,375	36,330	36,330
Total Charges for Services	**$ 4,192,616**	**$ 4,909,200**	**$ 4,953,342**	**$ 5,787,353**
Fines and Forfeitures				
Fines-Local Ordinance Application	$ 3,960	$ 6,765	$ 8,000	$ 6,500
Fines-Parking Citations	1,625	3,738	1,000	2,000
Fines-Violation of Local Ordinances	558,519	408,072	450,000	400,000
Judgment & Fines- County Court	25,910	17,826	30,000	20,000
Mitigation Application	250	-	-	-
Mitigation Settlements	20,982	-	5,000	-
Total Fines and Forfeitures	**$ 611,247**	**$ 436,401**	**$ 494,000**	**$ 428,500**
Miscellaneous Revenue				
Facilities rental	$ 871,126	$ 877,076	$ 985,940	$ 1,081,600
Fuel Tax Refund	6,708	7,322	6,800	6,800
Interest Earnings	80,938	(803,970)	125,000	600,000
Other Revenue - Solid Waste	-	-	-	140,000
Miscellaneous Revenue-Other	229,654	408,173	38,750	80,000
Tower Leases	134,627	389,531	238,000	250,000
Total Miscellaneous Revenue	**$ 1,323,053**	**$ 878,132**	**$ 1,394,490**	**$ 2,158,400**
Other Sources				
Capital Lease Proceeds	$ 98,197	$ -	$ -	$ -
Use of Fund Balance or Net Position	-	-	10,286,454	4,601,886
Total Other Sources	**$ 98,197**	**$ -**	**$ 10,286,454**	**$ 4,601,886**
Total Revenue	**$ 34,216,973**	**$ 38,120,062**	**$ 49,660,366**	**$ 47,896,539**

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

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Expenditures by Object				
Personal Services	$ 7,232,830	$ 7,325,328	$ 9,312,810	$ 10,581,745
Operating Expenditures	19,076,866	22,708,214	27,189,926	30,436,079
Capital Expenditures	132,075	258,398	200,000	520,000
Debt Service	12,806	-	-	-
Grants & Aid	738,380	112,889	220,685	184,928
Transfers Out	3,062,530	3,554,683	12,086,945	5,423,787
Contingency	-	-	650,000	750,000
Total Expenditures	**$ 30,255,487**	**$ 33,959,512**	**$ 49,660,366**	**$ 47,896,539**

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

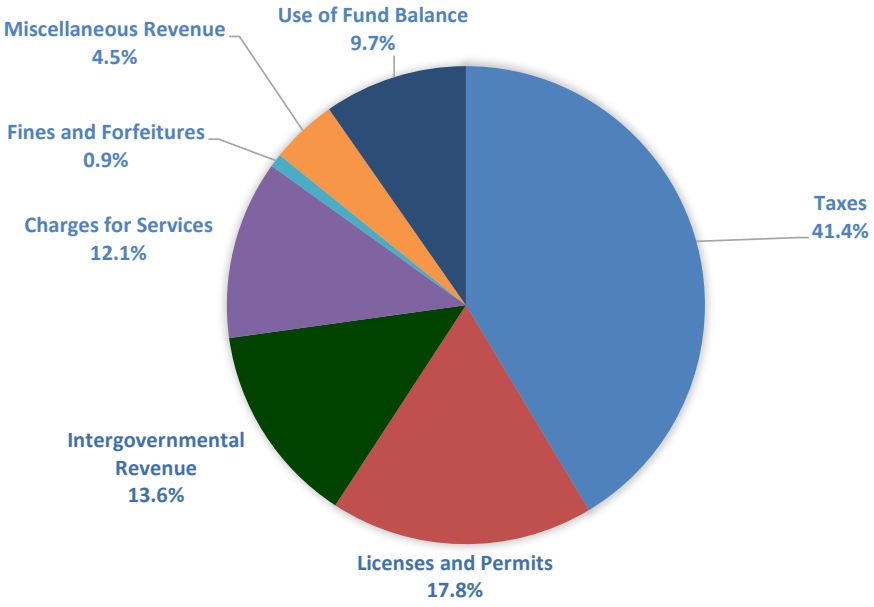


City of North Lauderdale
Schedule of Expenditures by Department
General Fund (Fund 001)

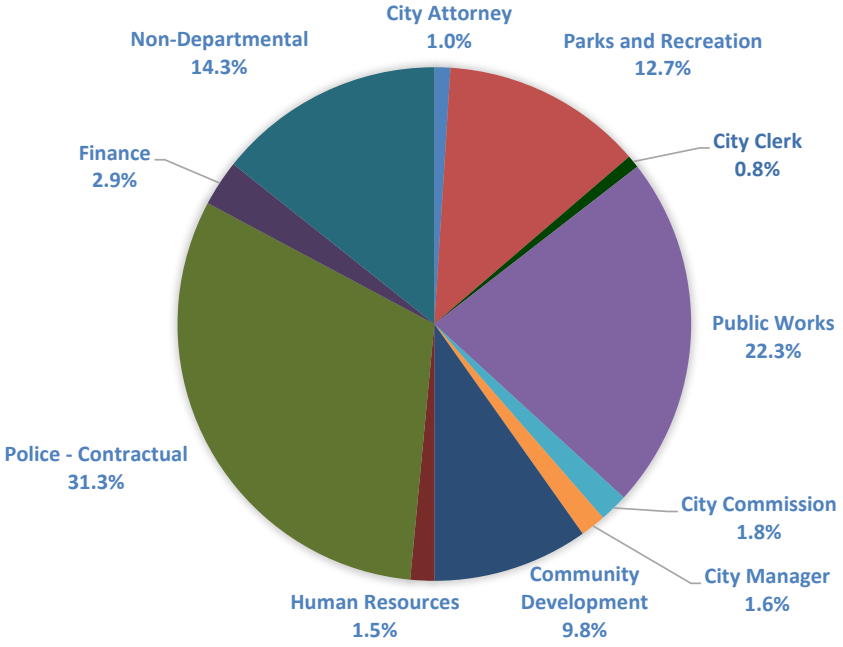
	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Department				
City Commission	$ 489,307	$ 541,314	$ 696,735	$ 849,943
City Manager	490,756	524,184	748,264	711,042
City Attorney	334,537	460,115	373,875	499,106
City Clerk	314,359	320,984	388,105	403,479
Human Resources	316,037	500,193	694,740	720,157
Finance	1,054,120	1,069,625	1,232,390	1,384,661
Public Works	4,237,110	6,681,198	9,748,342	10,597,106
Parks and Recreation	4,730,031	4,886,107	5,563,800	6,062,278
Community Development	3,665,501	2,940,644	4,271,000	4,675,499
Police - Contractual	10,986,456	11,911,751	12,547,720	15,103,731
Non-Departmental	3,637,272	4,123,397	13,395,395	6,889,537
Total Expenditures	**$ 30,255,487**	**$ 33,959,512**	**$ 49,660,366**	**$ 47,896,539**

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

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES BY DEPARTMENT



City of North Lauderdale
General Fund
City Commission Department

Mission

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

Core Services

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

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 208,727	$ 211,976	$ 228,740	$ 229,285
Operating Expenditures	200,923	263,629	385,010	525,730
Grants & Aid Expenditures	79,656	65,709	82,985	94,928
Total	**$ 489,307**	**$ 541,314**	**$ 696,735**	**$ 849,943**

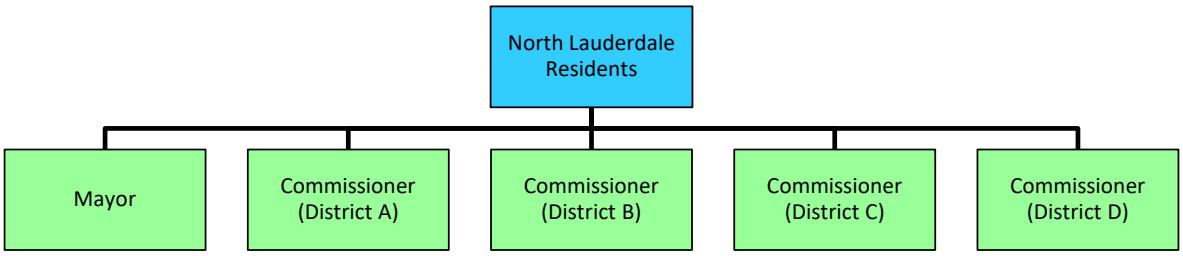


The Commission presents the Chamber of Commerce a Proclamation for National Small Business Week.

City of North Lauderdale
Personnel Summary
City Commission Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
Mayor	1	1	1
Commissioner	4	4	4
Legislative Aide - PT [1]	4	-	-
Total City Commission	**9**	**5**	**5**

[1] Legislative Aides were hired as contractors, not City employees.



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Executive Salaries	$ 87,623	$ 89,482	$ 93,875	$ 92,995
Commission Monthly Reimbursement	23,757	23,929	23,950	24,120
FICA Taxes	8,655	8,829	9,050	8,960
Commission Statutory Pension	6,990	6,992	7,000	7,000
Health/Dental Insurance	80,079	81,094	93,130	94,475
Life Insurance	1,624	1,650	1,735	1,735
Total Personal Services	$ 208,727	$ 211,976	$ 228,740	$ 229,285
Operating Expenditures				
Professional Services	$ 40,100	$ 7,090	$ 100,000	$ 125,000
Lobbying	-	40,100	100,000	100,000
Travel And Per Diem	7,590	17,746	15,000	20,000
Communication Services	150	-	-	2,400
General Printing & Binding	-	55	500	600
Promotional Activities	500	2,452	8,000	8,000
Other Current Charges-Misc.	2,148	30,433	2,500	3,000
General Office Supplies	705	699	600	800
Meetings	42	606	1,500	1,500
Books/Subscriptions/Publications	141	30	300	300
Memberships/Professional Dues	22,925	15,343	20,000	22,000
Training and Seminars	4,283	9,195	5,000	6,000
Workers' Compensation	70	60	120	450
Information Technology	122,270	139,820	131,490	235,680
Total Operating Expenditures	$ 200,923	$ 263,629	$ 385,010	$ 525,730
Grants & Aid Expenditures				
Area Agency On Aging	$ 17,186	$ 17,186	$ 15,995	$ 17,938
Commission Requests	-	3,780	3,000	3,000
Women In Distress	5,000	5,000	5,000	5,000
Boys And Girls Club	18,000	18,000	18,000	18,000
Junior Achievement	6,420	6,350	6,240	6,240
Early Learning Coalition	5,000	5,000	5,000	5,000
South Florida Rehab & Emergency Support Team	250	250	250	250
Broward 211	6,000	7,000	7,000	7,000
NL Panthers Youth Program	21,300	-	-	-
Misc. Donations	500	2,500	5,000	5,000
Business Grants	-	-	-	10,000
Mayor Discretionary Funds (WM)	-	-	1,500	1,500
District A Discretionary Funds (WM)	-	-	1,500	1,500
District B Discretionary Funds (WM)	-	-	1,500	1,500
District C Discretionary Funds (WM)	-	-	1,500	1,500
District D Discretionary Funds (WM)	-	-	1,500	1,500
Contingency-Commission	-	643	10,000	10,000
Total Grants & Aid Expenditures	$ 79,656	$ 65,709	$ 82,985	$ 94,928
Total City Commission	**$ 489,307**	**$ 541,314**	**$ 696,735**	**$ 849,943**

City of North Lauderdale

General Fund

City Manager Department

Mission

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

Core Services

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

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 455,652	$ 474,825	$ 626,140	$ 574,200
Operating Expenditures	35,104	49,359	122,124	136,842
Total	**$ 490,756**	**$ 524,184**	**$ 748,264**	**$ 711,042**

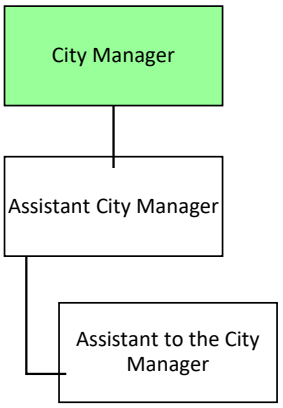


City Manager Mike Sargis leads the Memorial Day Ceremony at Veterans Memorial Park

City of North Lauderdale
Personnel Summary
City Manager Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
City Manager	1	1	1
Assistant City Manager [1]	1	1	1
Assistant to the City Manager	1	1	1
Office Assistant - PT	-	1	-
Total City Manager	**3**	**4**	**3**

[1] FY 2021 Assistant City Manager also served as Parks and Recreation Director, funded in Division 0701.



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 288,845	$ 330,344	$ 446,910	$ 415,150
Flexible Spending Contribution	2,748	935	1,000	1,000
Overtime	-	-	1,500	4,000
FICA Taxes	17,534	22,978	31,610	29,400
401 (A) Retirement	66,318	53,215	66,690	66,080
457 Deferred Compensation	27,154	21,411	16,250	16,250
Health/Dental Insurance	40,509	36,060	54,200	34,310
Disability Insurance	6,305	3,674	7,440	7,440
Life Insurance	538	508	540	570
John Hancock Life Insurance	5,700	5,700	-	-
Total Personal Services	$ 455,652	$ 474,825	$ 626,140	$ 574,200
Operating Expenditures				
Misc. Consulting Services	$ -	$ 26	$ 60,000	$ 65,000
Travel And Per Diem	129	304	3,500	3,500
Communication Services	600	250	100	100
Vehicle Lease Payments	6,006	9,071	10,464	14,400
General Printing & Binding	-	55	1,500	1,500
Misc. Marketing/Info Tools	-	-	2,000	2,000
Other Current Charges-Misc.	-	6,422	5,000	5,000
Community Recognition	-	595	-	3,000
City Manager's Misc. Exp	(400)	155	2,500	2,500
General Office Supplies	548	266	500	500
Fuel-City Vehicles	561	670	1,500	1,500
Books/Subscriptions/Publications	-	-	500	500
Memberships/Professional Dues	675	300	2,500	3,500
Training And Seminars	595	525	2,000	2,000
Workers' Compensation	190	160	240	302
Vehicle Maintenance	-	600	600	800
Information Technology	26,200	29,960	29,220	30,740
Total Operating Expenditures	$ 35,104	$ 49,359	$ 122,124	$ 136,842
Total City Manager	**$ 490,756**	**$ 524,184**	**$ 748,264**	**$ 711,042**

City of North Lauderdale

General Fund

City Attorney Department

Mission

To provide proactive, effective and timely legal representation, including ethical legal advice and other quality legal services to the City Commission and City Administration in a manner that enables them to lawfully attain the City Commission's goals, and minimize exposures and potential liability to the City. The City Attorney's Office is contracted to the law firm of 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.
* Advise and assist the Mayor, City Commission and City personnel on various legal issues in order to best protect the interests of the City, and to ensure compliance with city, county, state and federal laws.
* Participate in Labor Relations and Collective Bargaining Agreements.
* Update and revise the City Code to adapt to the community's changing needs, and to eliminate outdated and inconsistent provisions.
* Increase revenues or savings through implementation of aggressive strategies, compliance monitoring, fine/forfeiture procedures, and the institution and prosecution of litigation by the City.

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenditures	$ 334,537	$ 460,115	$ 373,875	$ 499,106
Total	**$ 334,537**	**$ 460,115**	**$ 373,875**	**$ 499,106**



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenditures				
Legal Srvs-City Retainer	$ 217,227	$ 223,749	$ 237,175	$ 253,780
Legal Srvs-Human Resources	43,816	51,814	40,000	55,000
Legal Srvs-Finance	1,292	23,958	2,000	25,000
Legal Srvs-Code Enforcement	58,576	83,893	65,000	85,000
Legal Srvs-Comm Development	-	-	2,500	2,500
Legal Srvs-Public Works	3,288	3,000	2,000	5,000
Legal Srvs-Parks And Rec	1,123	-	2,000	2,000
Legal Srvs-General Matters	-	60,021	10,000	57,626
Legal Srvs-City Clerk	6,120	10,918	10,000	10,000
Reimbursable Expenditures	3,095	2,762	3,200	3,200
Total Operating Expenditures	$ 334,537	$ 460,115	$ 373,875	$ 499,106
Total City Attorney	**$ 334,537**	**$ 460,115**	**$ 373,875**	**$ 499,106**

City of North Lauderdale

General Fund

City Clerk Department

Mission

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

Core Services

* Preparation of all Commission Agendas and meeting minutes.
* Swearing in of each new employee and City Commission member.
* 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 coordinate with departments for retention and destruction.
* Receive and respond to public records requests.
* Make travel arrangements for the Commission for out of town City business.
* Schedule appointments between Mayor and Commissioners and the public.
* Maintain open government document library in accordance with Broward County Ethics Ordinance.
* Provide Notary services to residents.

Strategic Priorities and Performance Measures

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

Department Objectives:

* All ordinances/resolutions will be fully executed within three working days of their adoption.
* All Commission correspondence will be addressed within 48 hours of the initial request.
* All City legal advertisements will be accurately prepared and placed timely.
* Commission meeting minutes will be available on the City website within five working days after final approval.
* Commission meeting recordings will be posted within three working days of the date the meeting was held.

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of ordinances/resolutions fully executed within three working days of adoption.	100%	100%	100%	100%
Percent of Commission correspondence addressed within 48 hours of initial request.	95%	95%	95%	95%
Percent of legal advertisements accurately prepared and timely placed.	100%	100%	100%	100%
Percent of time Commission meeting minutes are posted on City website within five working days after final approval.	95%	100%	100%	100%
Percent of Public Record Requests processed within ten working days based on the scope of the request.	-	-	-	90%

City of North Lauderdale
General Fund
City Clerk Department

Budget Expenditures

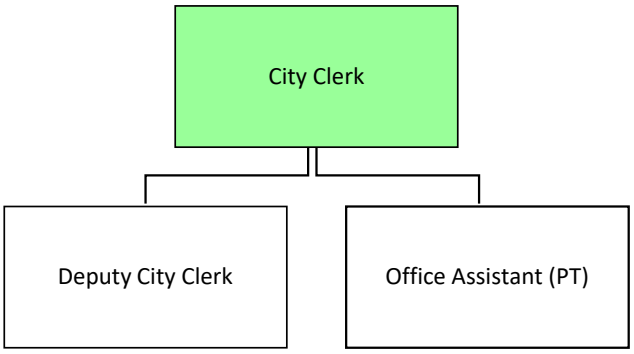
	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 219,872	$ 212,389	$ 243,295	$ 288,845
Operating Expenditures	94,487	108,595	144,810	114,634
Total	**$ 314,359**	**$ 320,984**	**$ 388,105**	**$ 403,479**



The City Clerk's Office accepts a proclamation at a City Commission meeting.

City of North Lauderdale
Personnel Summary
City Clerk Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Office Assistant - PT	-	-	1
Total City Clerk	**2**	**2**	**3**



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 157,317	$ 146,149	$ 163,550	$ 206,225
Overtime	319	114	-	-
Car Allowance	2,123	2,400	2,400	2,400
FICA Taxes	11,931	11,054	12,700	15,960
401 (A) Retirement	17,979	16,369	22,750	23,260
457 Deferred Compensation	1,169	920	1,020	2,270
Health/Dental Insurance	27,711	34,008	38,390	35,830
Disability Insurance	919	912	1,915	2,140
Life Insurance	404	463	570	760
Total Personal Services	$ 219,872	$ 212,389	$ 243,295	$ 288,845
Operating Expenditures				
Travel And Per Diem	$ 338	$ 1,952	$ 6,000	$ 6,000
General Printing & Binding	-	-	-	-
Misc. Marketing/Info Tools	-	-	2,000	2,000
Codification Of Ordinance	3,015	3,537	8,000	8,000
Newsletter [1]	6,491	-	-	-
City Stationary	2,602	277	1,500	500
Other Current Charges-Misc.	7,694	26,641	15,000	15,000
Legal Advertising	23,511	19,159	30,000	30,000
Election Expenditures	11,400	2,968	25,000	4,000
General Office Supplies	707	1,153	1,000	1,000
Books/Subscriptions/Publications	312	-	1,000	1,000
Memberships/Professional Dues	320	805	2,000	2,000
Training And Seminars	3,067	2,053	4,000	4,000
Workers' Compensation	90	90	90	144
Information Technology	34,940	49,960	49,220	40,990
Total Operating Expenditures	$ 94,487	$ 108,595	$ 144,810	$ 114,634
Total City Clerk	**$ 314,359**	**$ 320,984**	**$ 388,105**	**$ 403,479**

[1] Moved to Non-Departmental in FY 2022.

City of North Lauderdale

General Fund

Human Resources Department

Mission

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

Core Services

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

Strategic Priorities and Performance Measures

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

Department Objectives:

* Maintain the City's workers' compensation modification factor to a level of 0.9 or less.
* Respond to employee inquiries regarding Human Resource matters within 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 weeks of the last interview.
* Offer a minimum of three HR-sponsored training events/programs to employees during the fiscal year.

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of the City's workers' compensation modification factor maintained at a level of 0.9 or less.	100%	100%	100%	100%
Percent of time responded to employee inquiries regarding Human Resource matters within 24 hours.	90%	90%	100%	100%
Percent of data entry associated with payroll reviewed and approved prior to each bi-weekly payroll.	99%	99%	100%	100%
Percent of time the certified list is completed within two weeks of the last interview.	100%	95%	100%	100%
Number of HR-sponsored training events and programs offered to employees during the fiscal year.	2	3	8	10

City of North Lauderdale
General Fund
Human Resources Department

Budget Expenditures

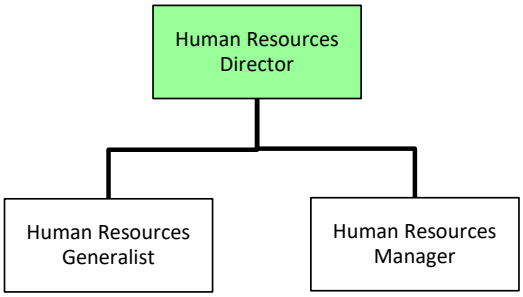
	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 182,653	$ 283,389	$ 417,260	$ 411,985
Operating Expenditures	133,384	216,804	277,480	308,172
Total	**$ 316,037**	**$ 500,193**	**$ 694,740**	**$ 720,157**



Staff relax and have fun at the 2023 Employee Appreciation Event

City of North Lauderdale
Personnel Summary
Human Resources Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
Human Resources Director	1	1	1
Human Resources Generalist	1	1	1
Human Resources Clerk	1	-	-
Human Resources Manager	-	1	1
Total Human Resources	**3**	**3**	**3**



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 133,811	$ 196,409	$ 259,700	$ 287,765
Overtime	-	3,581	-	-
Internships	-	-	15,000	15,000
Car Allowance	-	2,077	3,600	3,600
FICA Taxes	10,006	15,031	21,300	23,450
401 (A) Retirement	12,420	24,287	36,260	40,050
457 Deferred Compensation	1,327	571	3,250	3,250
Health/Dental Insurance	16,979	40,307	64,800	25,520
Disability Insurance	682	503	2,590	2,590
Life Insurance	284	523	760	760
Unemployment Compensation	7,144	100	10,000	10,000
Total Personal Services	$ 182,653	$ 283,389	$ 417,260	$ 411,985
Operating Expenditures				
Misc. Consulting Services	$ -	$ 25,000	$ -	$ -
Temporary Assistance	325	-	-	-
Flexible Spending Admin Fees	1,608	2,985	2,000	2,000
Contractual Services	59,181	55,387	100,000	100,000
Travel And Per Diem	-	1,896	3,500	3,500
General Printing & Binding	995	1,210	2,000	2,000
Employee Wellness Program	3,773	2,085	6,000	4,000
Employee Events	4,855	26,143	50,000	50,000
Recognition Events	520	6,354	15,000	7,500
Employee Incentive Program	-	-	3,000	3,000
Other Current Charges-Misc.	15	2,464	500	1,000
Advertising	11,433	10,889	15,000	12,000
Random Drug Testing	2,770	1,990	-	-
Pre-Employment Screening	5,833	7,876	-	6,000
Medical Exams	-	-	13,300	14,000
Incident Response	2,999	-	3,000	3,000
General Office Supplies	753	851	2,000	2,000
Books/Subscriptions/Publications	599	-	2,000	2,000
Memberships/Professional Dues	1,415	155	1,500	1,500
Training And Seminars	673	3,059	2,000	3,000
Workforce Training	607	28,400	20,000	30,000
Workers' Compensation	90	110	150	192
Information Technology	34,940	39,950	36,530	61,480
Total Operating Expenditures	$ 133,384	$ 216,804	$ 277,480	$ 308,172
Total Human Resources	**$ 316,037**	**$ 500,193**	**$ 694,740**	**$ 720,157**

City of North Lauderdale

General Fund

Finance Department

Mission

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

Core Services

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

Strategic Priorities and Performance Measures

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

Department Objectives:

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

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Achieve GFOA's Distinguished Budget Award.	100%	100%	100%	100%
Achieve GFOA's Certificate of Achievement for Excellence in Financial Reporting.	100%	100%	100%	100%
Number of purchase orders issued.	339	673	525	700
Number of A/P checks issued.	3,437	3,002	3,350	3,200
Number of solicitations issued.	8	10	12	15
Repeat Finance Department items in the external auditor Management Letter.	None	None	None	None

City of North Lauderdale
General Fund
Finance Department

Budget Expenditures

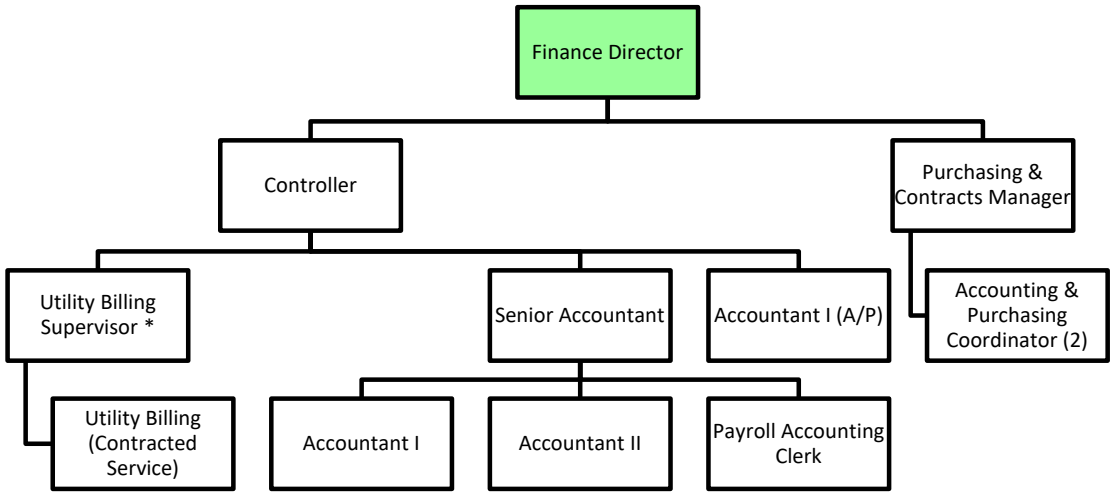
	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 889,551	$ 901,764	$ 1,072,510	$ 1,185,470
Operating Expenditures	164,569	167,861	159,880	199,191
Total	**$ 1,054,120**	**$ 1,069,625**	**$ 1,232,390**	**$ 1,384,661**



Purchasing Staff Accept a Proclamation for Procurement Month

City of North Lauderdale
Personnel Summary
Finance Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
Finance Director	1	1	1
Controller	1	1	1
Purchasing & Contracts Manager	1	1	1
Accounting & Purchasing Coordinator	1	2	2
Senior Accountant	1	1	1
Accountant II	1	1	1
Accountant I	2	2	2
Payroll Accounting Clerk	1	1	1
Utility Billing Supervisor *	-	-	1
Total Finance	**9**	**10**	**11**



* Utility Billing Supervisor funded 100% from Utilities Fund.

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 628,310	$ 657,902	$ 763,460	$ 869,315
Overtime	35	87	500	500
Car Allowance	-	2,931	3,600	3,600
FICA Taxes	46,809	49,711	57,430	64,850
401 (A) Retirement	79,878	83,733	106,710	121,775
457 Deferred Compensation	5,782	6,010	6,250	7,390
Health/Dental Insurance	121,861	95,615	126,800	108,970
Disability Insurance	5,195	4,190	5,875	6,800
Life Insurance	1,681	1,585	1,885	2,270
Total Personal Services	$ 889,551	$ 901,764	$ 1,072,510	$ 1,185,470
Operating Expenditures				
Temporary Assistance	$ 12,246	$ -	$ -	$ -
Auditors	57,500	52,500	55,000	67,500
Accounting Services	6,000	6,000	16,500	6,500
Travel And Per Diem	-	1,701	5,000	5,000
General Printing & Binding	2,546	2,366	3,500	3,500
Other Current Charges-Misc.	1,335	5,673	5,000	5,000
General Office Supplies	2,333	7,361	2,400	2,400
Books/Subscriptions/Publications	-	-	500	500
Memberships/Professional Dues	895	840	1,750	1,750
Training And Seminars	2,744	1,120	4,000	4,000
Workers' Compensation	360	410	480	571
Information Technology	78,610	89,890	65,750	102,470
Total Operating Expenditures	$ 164,569	$ 167,861	$ 159,880	$ 199,191
Total Finance	**$ 1,054,120**	**$ 1,069,625**	**$ 1,232,390**	**$ 1,384,661**

City of North Lauderdale

General Fund

Public Works/Utilities Department

Mission

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

Core Services

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

* Administration: This Division is primarily responsible for providing the City's professional, technical and maintenance services. This includes the preparation of the capital budget, bid specifications and the oversight of the City's solid waste and engineering services contracts.
* Building/Facility Maintenance: This Division is responsible for the upkeep and janitorial services of all City facilities. In addition, this Division ensures that all City facilities are in safe and proper working order and meet all applicable City codes.
* Grounds Maintenance: This Division is responsible for the maintenance of all medians, right of ways and easements in an attractive manner.
* Streets Lighting: This Division is responsible for the maintenance of both standard and decorative street lights throughout the City.
* Canal Maintenance: This Division's primary responsibility is to maintain water flow in the City's canals and lakes by ensuring that waterways are free of debris and 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.
* Public Works also oversees all Utility and Stormwater functions.

Strategic Priorities and Performance Measures

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

Department Objectives:

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

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of all required qualitative activity reports completed on time.	99%	98%	98%	100%
Percent of citizen complaints resolved to their satisfaction.	97%	98%	98%	98%
Percent of all decorative site lighting throughout the City's roadways maintained monthly.	100%	100%	100%	100%

City of North Lauderdale
General Fund
Public Works/Utilities Department

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 1,375,660	$ 1,410,976	$ 1,854,655	$ 1,968,160
Operating Expenditures	2,750,095	5,067,850	7,818,687	8,628,946
Capital Expenditures	98,550	202,372	75,000	-
Debt Service	12,806	-	-	-
Total	**$ 4,237,110**	**$ 6,681,198**	**$ 9,748,342**	**$ 10,597,106**



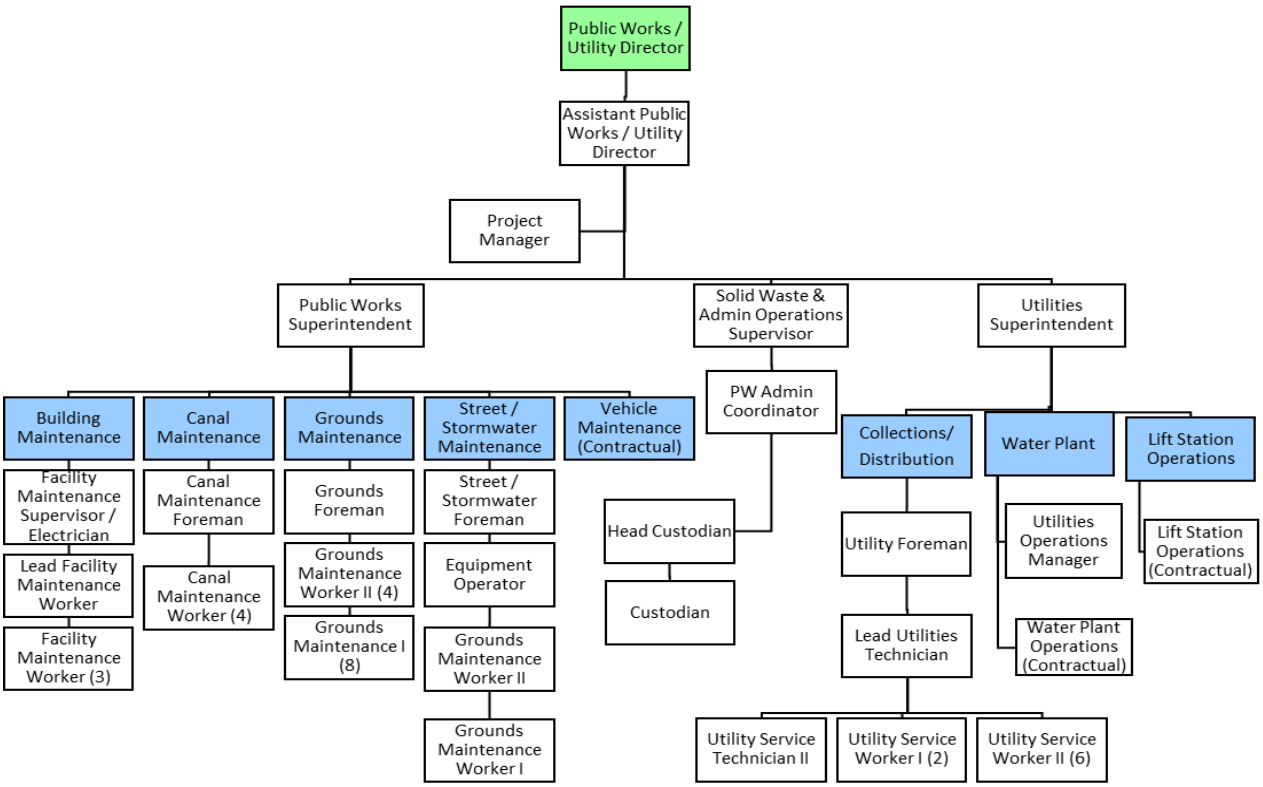
Public Works staff assist residents at a sand bag giveaway event.
The City hosted three sand bag events prior to the start of hurricane season.

City of North Lauderdale
Personnel Summary
Public Works/Utilities Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
Public Works/Utility Director	1	1	1
Assistant Public Works/Utility Director	1	1	1
Solid Waste & Admin Operations Supervisor	-	1	1
Public Works Administrative Coordinator	1	1	1
Project Manager	1	1	1
Public Works Superintendent	1	1	1
Facility Maintenance Supervisor/Electrician	1	1	1
Lead Facility Maintenance Worker	1	1	1
Facility Maintenance Worker	3	3	3
Head Custodian	1	1	1
Custodian	1	1	1
Canal Maintenance Foreman	1	1	1
Canal Maintenance Worker	4	4	4
Grounds Foreman	-	1	1
Grounds Maintenance Worker II [1]	5	5	5
Grounds Maintenance Worker I [1]	9	9	9
Street/Stormwater Foreman	1	1	1
Equipment Operator	1	1	1
Utilities Superintendent	1	1	1
Utility Operations Manager	-	-	1
Utility Foreman	1	1	1
Lead Utilities Technician	1	1	1
Utility Service Technician II	2	1	1
Utility Service Worker II	2	2	2
Utility Service Worker I	6	6	6
Total Public Works/Utilities	**46**	**47**	**48**

[1] Five Grounds Maintenance Worker positions not funded in FY 2024 due to outside contract for services.

City of North Lauderdale
Personnel Summary
Public Works/Utilities Department



City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department - Building Maintenance Division (3941)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 451,027	$ 416,373	$ 555,230	$ 581,980
Overtime	15,762	26,401	15,000	15,000
Tuition Assistance	1,619	-	-	-
FICA Taxes	34,213	32,688	43,000	46,060
401 (A) Retirement	57,105	55,510	77,575	84,120
457 Deferred Compensation	3,250	3,250	3,250	3,250
Health/Dental Insurance	91,954	90,772	135,650	126,600
Disability Insurance	3,577	3,615	6,600	6,600
Life Insurance	1,571	1,389	2,020	2,020
Total Personal Services	$ 660,079	$ 629,998	$ 838,325	$ 865,630
Operating Expenditures				
Architect And Engineering	$ 16,485	$ 17,150	$ 15,000	$ 25,000
Pest Control	8,074	3,189	6,500	16,500
Travel And Per Diem	-	674	1,000	1,000
Electricity	6,777	8,170	10,000	10,000
Water/Sewer/Garbage	-	-	-	-
Vehicle Leasing	18,943	46,549	51,000	51,000
R&M-Structures & Buildings	355,129	232,111	775,000	550,000
R&M-Equipment	11,148	29,630	20,000	20,000
R&M-Misc.	-	-	5,000	5,000
General Printing & Binding	126	-	2,000	500
Other Current Charges-Misc.	12,505	17,814	1,000	10,000
Environmental Permits	-	320	-	-
Incident Response	2,008	-	-	-
General Office Supplies	3,854	2,749	5,000	5,000
Signs and Banners	6,059	2,178	15,000	15,000
Fuel-City Vehicles	6,808	14,974	10,000	10,000
Operating Equipment	2,173	2,905	2,500	2,500
Cleaning Chemicals & Supplies	21,420	22,765	25,000	25,000
Uniform Purchase	3,115	3,923	5,000	5,000
Safety Supplies	2,512	4,038	5,000	5,000
Books/Subscriptions/Publications	-	-	500	500
Memberships/Professional Dues	4,987	2,982	4,000	4,000
Training And Seminars	495	2,510	2,000	2,000
Workers' Compensation	8,180	8,340	9,680	6,487
Vehicle Maintenance	-	9,700	9,200	13,300
Information Technology	113,540	147,820	153,410	235,680
Total Operating Expenditures	$ 604,337	$ 580,491	$ 1,132,790	$ 1,018,467
Capital Expenditures				
Capital - Machinery/Equipment	$ 72,194	$ -	$ -	$ -
Total Capital Expenditures	$ 72,194	$ -	$ -	$ -
Debt Service				
Principal	$ 7,742	$ -	$ -	$ -
Interest	1,647	-	-	-
Total Debt Service Expenditures	$ 9,389	$ -	$ -	$ -
Total Building Maintenance Division	**$ 1,345,999**	**$ 1,210,489**	**$ 1,971,115**	**$ 1,884,097**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenditures				
R&M-Structures & Buildings	$ 10,435	$ 21,646	$ 25,000	$ 875,000
Total Operating Expenditures	$ 10,435	$ 21,646	$ 25,000	$ 875,000
Total Facility Maintenance Division	**$ 10,435**	**$ 21,646**	**$ 25,000**	**$ 875,000**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 312,826	$ 380,009	$ 318,180	$ 357,000
Overtime	21	-	2,000	2,000
FICA Taxes	23,026	27,753	24,500	27,470
401 (A) Retirement	35,220	50,804	44,510	50,200
457 Deferred Compensation	1,723	1,518	2,800	2,800
Health/Dental Insurance	74,093	108,012	91,360	83,530
Disability Insurance	2,621	3,037	4,200	4,200
Life Insurance	1,344	1,519	1,800	1,800
Total Personal Services	$ 450,874	$ 572,652	$ 489,350	$ 529,000
Operating Expenditures				
Architect and Engineering	$ 21,800	$ -	$ 20,000	$ 20,000
Contractual Services	-	-	245,000	325,000
Electricity	150	236	1,000	1,000
Water	16,324	14,909	20,000	55,000
Vehicle Leasing	1,139	25,665	25,500	25,500
R&M-Equipment	11,860	11,708	15,000	10,000
R&M-Grounds/Landscaping	57,945	214,362	105,000	150,000
R&M-Irrigation	10,835	25,939	-	-
R&M-Miscellaneous	10,452	10,361	265,000	265,000
General Office Supplies	65	-	-	-
Signs and Banners	1,159	-	-	-
Fuel-City Vehicles	11,357	16,422	12,000	12,000
Operating Equipment	13,397	7,976	10,000	10,000
Chemicals	194	3,514	-	-
Uniform Purchase	5,420	7,297	7,000	7,000
Safety Supplies	237	2,100	5,000	3,000
Membership/Professional Dues	-	-	500	500
Training And Seminars	211	150	500	500
Workers' Compensation	6,820	6,240	4,800	5,759
Vehicle Maintenance	-	6,900	6,600	4,500
Total Operating Expenditures	$ 169,364	$ 353,779	$ 742,900	$ 894,759
Capital Expenditures				
Capital - Machinery/Equipment	$ -	$ -	$ 75,000	$ -
Total Capital Expenditures	$ -	$ -	$ 75,000	$ -
Total Grounds Maintenance Division	**$ 620,239**	**$ 926,431**	**$ 1,307,250**	**$ 1,423,759**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenditures				
Architect and Engineering	$ 15,158	$ -	$ -	$ -
Electricity	644	1,014	-	-
Water/Sewer/Garbage	-	-	-	-
Street Lighting/Electricity	303,586	318,938	330,000	330,000
Decorative Street Lighting Electricity-FPL	8,064	11,259	10,000	10,000
Equipment Rentals	-	4,700	-	-
R&M-Structures & Buildings	-	1,143	-	-
R&M-Equipment	1,443	250	-	-
R&M-Neighborhood Beautification	-	-	-	-
R&M-Grounds	-	459	-	-
R&M-Decorative Street Lights	1,568	5,858	65,000	50,000
R&M-Street Lighting	13,103	48,297	110,000	50,000
R&M-Street Lighting-SR7 FDOT	590	10,883	28,750	31,200
Signs & Banners	-	65	-	-
Total Operating Expenditures	$ 344,155	$ 402,866	$ 543,750	$ 471,200
Total Street Lighting Division	**$ 344,155**	**$ 402,866**	**$ 543,750**	**$ 471,200**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 156,960	$ 117,675	$ 249,285	$ 289,460
Overtime	1,469	450	5,000	5,000
FICA Taxes	12,340	9,269	20,310	22,530
401 (A) Retirement	19,434	15,759	34,850	41,150
457 Deferred Compensation	3,482	2,202	5,000	5,000
Health/Dental Insurance	68,748	61,300	107,600	100,490
Disability Insurance	1,565	1,153	2,310	1,600
Life Insurance	708	518	1,060	1,060
Total Personal Services	$ 264,706	$ 208,326	$ 425,415	$ 466,290
Operating Expenditures				
Legal Srvs-Other Funds	$ 315	$ 1,257	$ 2,500	$ 2,500
Architect and Engineering	-	-	10,000	10,000
WCD Board Members	10,311	10,651	11,200	11,200
Vehicle Leasing	1,023	5,818	6,000	6,000
Other Insurance-WCD	19,256	19,828	15,000	15,000
R&M-Equipment	3,058	5,211	7,500	7,500
R&M-Grounds	266,173	407,058	500,000	500,000
R&M-Berms	25,300	22,100	15,000	15,000
R&M-Grant (Canal Restoration)	-	-	1,000,000	1,000,000
Other Current Charges-Misc.	9,540	681	2,500	2,500
Fuel-City Vehicles	6,441	8,349	7,000	7,000
Operating Equipment	3,471	3,113	5,000	5,000
Chemicals	22,752	28,800	30,000	40,000
Uniform Purchase	3,122	2,616	4,000	4,000
Safety Supplies	749	616	2,000	2,000
Misc. Operating Supplies	534	716	2,000	2,000
Memberships/Professional Dues	675	279	1,600	1,600
Training And Seminars	103	-	2,000	2,000
Workers' Compensation	3,740	3,090	3,947	4,678
Vehicle Maintenance	-	5,800	5,500	3,900
Total Operating Expenditures	$ 376,562	$ 525,983	$ 1,632,747	$ 1,641,878
Capital Expenditures				
Capital - Machinery/Equipment	$ 26,356	$ -	$ -	$ -
Total Capital Expenditures	$ 26,356	$ -	$ -	$ -
Debt Service				
Principal	$ 2,817	$ -	$ -	$ -
Interest	600	-	-	-
Total Debt Service Expenditures	$ 3,417	$ -	$ -	$ -
Total Canal Maintenance Division	**$ 671,042**	**$ 734,309**	**$ 2,058,162**	**$ 2,108,168**

City of North Lauderdale

Schedule of Expenditures

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ -	$ -	$ 67,100	$ 62,680
Overtime	-	-	-	10,000
FICA Taxes	-	-	5,135	5,565
401 (A) Retirement	-	-	9,395	10,175
457 Deferred Compensation	-	-	1,250	1,250
Health/Dental Insurance	-	-	17,920	16,730
Disability Insurance	-	-	575	650
Life Insurance	-	-	190	190
Total Personal Services	$ -	$ -	$ 101,565	$ 107,240
Operating Expenditures				
Misc. Professional Services	$ 4,093	$ 12,856	$ 4,400	$ 4,400
External Admin Costs	-	4,102	-	-
Solid Waste Services	1,183,904	3,096,136	3,477,700	3,641,400
Recycling Services	20,696	-	-	-
Assessment Commission & Fees	36,548	69,993	253,400	75,800
Vehicle Leasing	-	-	6,000	6,000
Workers' Compensation	-	-	-	42
Total Operating Expenditures	$ 1,245,241	$ 3,183,087	$ 3,741,500	$ 3,727,642
Capital Expenditures				
Capital - Machinery/Equipment	$ -	$ 202,372	$ -	$ -
Total Capital Expenditures	$ -	$ 202,372	$ -	$ -
Total Solid Waste and Recycling Division	**$ 1,245,241**	**$ 3,385,459**	**$ 3,843,065**	**$ 3,834,882**
Total Public Works	**$ 4,237,110**	**$ 6,681,198**	**$ 9,748,342**	**$ 10,597,106**

City of North Lauderdale

General Fund

Parks and Recreation Department

Mission

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

Core Services

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

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

City of North Lauderdale
General Fund
Parks and Recreation Department

Strategic Priorities and Performance Measures

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

Department Objectives:

* Increase the number of participants in City-offered swim lessons.
* 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 new recreation program per year.
* Increase the total number of participants in youth baseball and youth soccer each year.
* Maintain all turf, irrigation and landscaping at all City facilities within a predetermined seven-day cycle.

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent increase in the number of participants in City-offered swim lessons.	0%	5%	5%	-
Percent of passes in the end-of-class swim competence test.	99%	Unavailable	-	-
Percent of returned program, facility and event surveys with a satisfactory rating or higher.	100%	100%	100%	100%
Number of new recreation programs implemented during the year.	0	2	2	4
Percent increase in the total number of participants in youth baseball and youth soccer during the year.	0%	1%	1%	-
Percent maintenance of all turf, irrigation and landscaping at all City facilities within predetermined cycle	90%	85%	85%	-
Increase recreation program participation attendance for citywide programs.	-	-	-	10%
Collaborate with community partners.	-	-	-	3
Implement new activities and/or special events.	-	-	-	5
Increase revenues to offset program costs.	-	-	-	5%
Enhance department leadership by increasing team certifications	-	-	-	6

City of North Lauderdale
General Fund
Parks and Recreation Department

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 2,262,617	$ 2,351,264	$ 2,695,330	$ 3,195,010
Operating Expenditures	2,432,439	2,503,193	2,730,770	2,832,268
Grants & Aid Expenditures	1,450	8,743	12,700	15,000
Capital Expenditures	33,525	22,907	125,000	20,000
Total	**$ 4,730,031**	**$ 4,886,107**	**$ 5,563,800**	**$ 6,062,278**

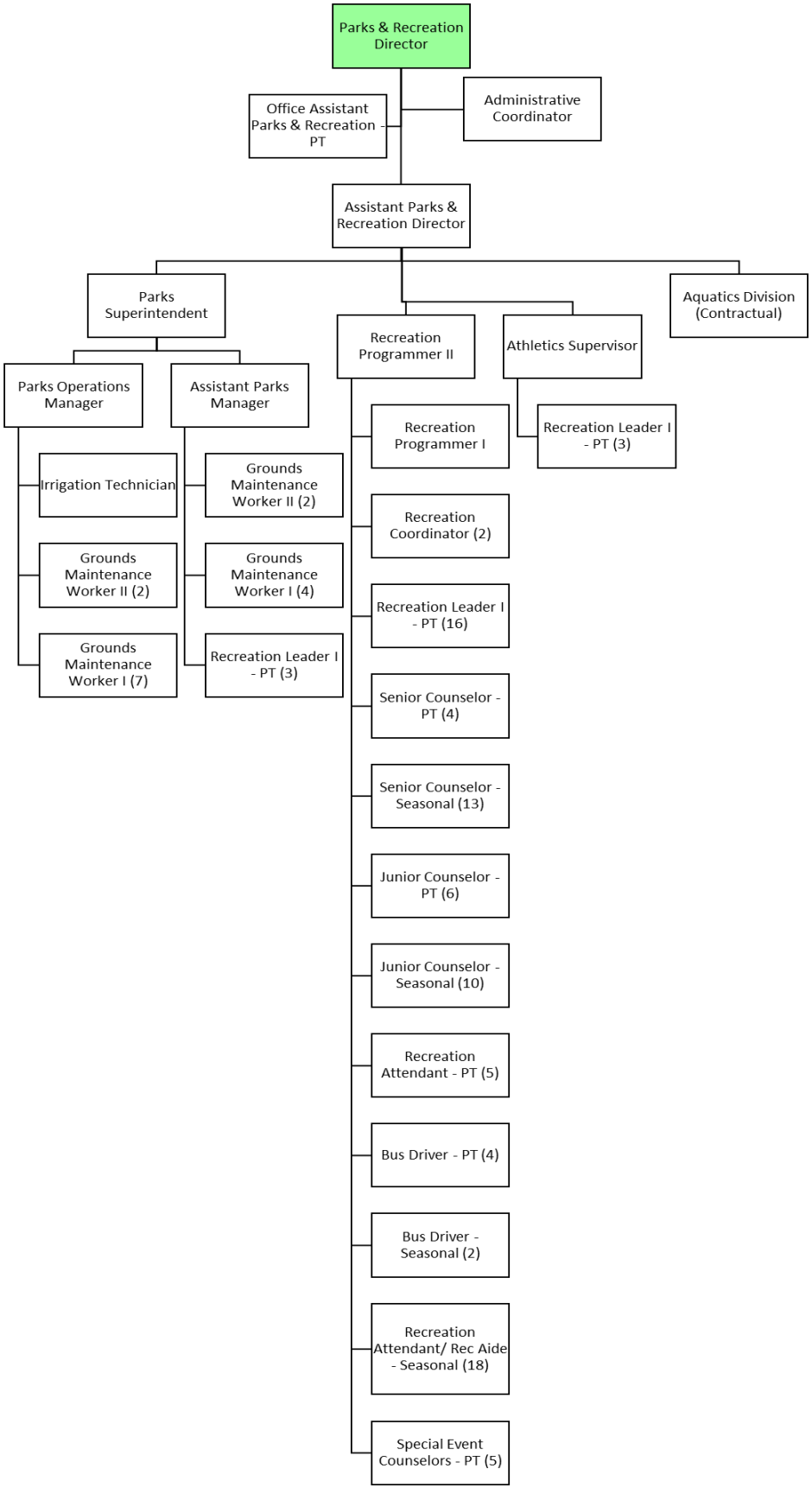


Parks and Recreation hosts an Annual Air Potato Round Up to help eliminate the invasive vines that are harming the native trees and plants at Hampton Pines Park.

City of North Lauderdale
Personnel Summary
Parks and Recreation Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
Parks & Recreation Director	1	1	1
Assistant Parks & Recreation Director	1	1	1
Administrative Coordinator	-	-	1
Office Assistant Parks & Recreation - PT	-	1	1
Parks Superintendent	1	1	1
Parks Operations Manager	1	1	1
Assistant Parks Manager	1	1	1
Athletics Supervisor	1	1	1
Irrigation Technician	-	1	1
Grounds Maintenance Worker II	5	3	4
Grounds Maintenance Worker I	11	11	11
Recreation Superintendent	1	1	-
Recreation Manager	1	1	-
Recreation Programmer II	1	1	1
Recreation Programmer I	1	1	1
Recreation Coordinator	1	2	2
Recreation Leader I - PT	22	22	22
Senior Counselor - PT	4	4	4
Senior Counselor - Seasonal	13	13	13
Junior Counselor - PT	-	6	6
Junior Counselor - Seasonal	-	10	10
Recreation Attendant - PT	2	5	5
Recreation Attendant/ Rec Aide - Seasonal	27	18	18
Bus Driver - PT	-	4	4
Bus Driver - Seasonal	4	2	2
Special Event Counselors - PT	-	5	5
Total Parks and Recreation	**99**	**117**	**117**

City of North Lauderdale
Personnel Summary
Parks and Recreation Department



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 877,224	$ 834,612	$ 915,330	$ 1,209,590
Overtime	43,311	62,066	50,000	60,000
FICA Taxes	65,854	64,461	73,850	97,130
401 (A) Retirement	110,085	109,087	127,920	177,415
457 Deferred Compensation	6,751	3,953	7,200	7,200
Health/Dental Insurance	224,534	213,962	239,860	259,050
Disability Insurance	6,645	6,926	8,820	8,300
Life Insurance	3,439	3,289	3,780	3,780
Total Personal Services	$ 1,337,842	$ 1,298,356	$ 1,426,760	$ 1,822,465
Operating Expenditures				
Architect And Engineering	$ 21,850	$ 800	$ 25,000	$ 25,000
Contractual Services	42,383	38,998	-	-
Electrician Services	1,461	255	-	-
Travel And Per Diem	2,049	1,898	3,000	3,000
Communication Services	3,831	3,211	3,000	3,000
Electricity	79,052	93,492	75,000	82,000
Water/Sewer/Garbage	278,333	280,490	225,000	260,000
Park Space Lease	4,819	-	4,000	4,000
Storage Rental	3,228	2,503	5,000	5,000
Vehicle Leasing	12,737	35,892	52,550	52,550
R&M-Structures & Buildings	318,599	168,093	470,000	360,000
R&M-Equipment	80,467	52,815	-	-
R&M-Grounds	275,602	163,657	-	-
R&M-Street, Sidewalk, Parking	25,003	4,999	-	-
R&M-Misc.	-	692	350,000	300,000
General Printing & Binding	13,186	13,878	22,000	17,000
Other Promotional Events	7,302	4,219	-	-
Other Current Charges-Misc.	4,000	4,798	4,000	4,000
Incident Response	25,111	-	-	-
General Office Supplies	947	2,366	3,000	3,000
Signs and Banners	18,142	5,901	7,000	7,000
Fuel-City Vehicles	25,556	32,008	30,000	36,000
Operating Equipment	84,748	62,742	25,000	25,000
Chemicals	2,503	1,569	12,500	12,500
Cleaning Chemicals & Supplies	16,373	21,495	10,000	10,000
Uniform Purchase	17,732	16,665	10,000	10,000
Safety Supplies	3,313	8,051	10,000	10,000
Misc. Operating Supplies	1,491	1,435	-	-
Books/Subscriptions/Publications	2,697	723	1,000	2,200
Memberships/Professional Dues	3,401	840	2,500	2,500
Training And Seminars	2,662	3,891	2,500	3,000

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Workers' Compensation	15,230	13,360	12,390	22,550
Vehicle Maintenance	-	14,000	13,300	10,900
Information Technology	113,540	139,820	102,270	153,710
Total Operating Expenditures	$ 1,507,348	$ 1,195,556	$ 1,480,010	$ 1,423,910
Grants & Aid Expenditures				
Youth Work Sponsorships	$ 1,450	$ 3,883	$ -	$ -
Youth Athletic Aid	-	4,860	12,700	15,000
Total Grants & Aid Expenditures	$ 1,450	$ 8,743	$ 12,700	$ 15,000
Capital Expenditures				
Capital - Machinery and Equipment	$ 33,525	$ 22,907	$ -	$ -
Total Capital Expenditures	$ 33,525	$ 22,907	$ -	$ -
Total Parks Division	**$ 2,880,166**	**$ 2,525,562**	**$ 2,919,470**	**$ 3,261,375**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 452,599	$ 421,421	$ 575,600	$ 583,125
Seasonal/Temp Salaries	89,470	100,541	79,655	112,140
Overtime	23,584	40,751	20,000	30,000
FICA Taxes	42,709	42,521	51,660	55,490
401 (A) Retirement	40,646	36,830	80,590	50,100
457 Deferred Compensation	5,352	4,460	5,650	5,650
Health/Dental Insurance	65,202	50,568	90,500	75,680
Disability Insurance	3,210	2,494	4,070	4,070
Life Insurance	1,076	897	1,130	1,130
Total Personal Services	$ 723,850	$ 700,483	$ 908,855	$ 917,385
Operating Expenditures				
Electricity	$ 8,528	$ 9,295	$ 10,000	$ 10,000
Water/Sewer/Garbage	11,584	11,653	11,000	11,555
Vehicle Leasing	816	-	-	-
R&M-Equipment	13,851	5,321	20,000	20,000
Other Promotional Events	96,690	188,723	95,000	111,000
North Lauderdale Days	-	70,000	70,000	70,000
Fuel-City Vehicles	2,955	3,769	3,500	3,500
Small Tools & Equipment	490	-	-	-
Uniform Purchase	4,741	3,625	7,500	7,500
Safety Supplies	703	451	4,000	4,000
Rec Center Supplies	27,882	29,795	-	-
Misc. Operating Supplies	2,538	3,937	40,000	20,000
Training and Seminars	-	-	-	3,000
Workers' Compensation	10,670	9,130	12,310	13,533
Vehicle Maintenance	-	4,577	4,200	17,500
Information Technology	61,140	71,808	51,140	71,730
Total Operating Expenditures	$ 242,588	$ 412,084	$ 328,650	$ 363,318
Capital Expenditures				
Capital - Machinery and Equipment	$ -	$ -	$ 125,000	$ 20,000
Total Capital Expenditures	$ -	$ -	$ 125,000	$ 20,000
Total Recreation Division	**$ 966,438**	**$ 1,112,567**	**$ 1,362,505**	**$ 1,300,703**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Seasonal/Temp Salaries	$ 149,239	$ 282,303	$ 302,500	$ 394,640
Overtime	21,571	31,587	15,000	20,000
FICA Taxes	12,862	23,840	24,300	31,720
Health/Dental Insurance	17,254	14,695	17,915	8,800
Total Personal Services	$ 200,925	$ 352,425	$ 359,715	$ 455,160
Operating Expenditures				
R&M-Equipment	$ 1,820	$ 20,979	$ -	$ -
Fee Supported Events	-	10,728	-	-
Other Current Charges - Misc.	-	78	-	-
Credit/Debit Card Fees	5,150	13,810	6,000	9,000
Afterschool Program	4,621	14,307	20,000	20,000
Teen Club	35,472	60,358	35,000	35,000
Misc. Recreation Activities	-	-	3,000	3,000
Senior Trips And Activities	933	4,811	6,500	11,000
Teacher Planning Days	7,858	20,182	22,000	22,000
Youth Soccer	22,071	26,292	26,000	26,000
Youth Baseball	5,059	-	-	-
Family Trips	258	650	3,500	3,500
Apparel	264	-	-	-
Summer Recreation	74,237	139,196	135,000	135,000
Adults Sports Programs	-	-	3,000	3,000
Holiday Camp	5,668	13,205	9,000	9,000
Spring Camp	7,012	16,995	12,000	12,000
Concessions And Vending	3,855	3,697	10,000	10,000
Youth Basketball	8,429	8,259	6,500	8,200
Fuel-City Vehicles	7,214	15,806	17,000	17,000
Total Operating Expenditures	$ 189,921	$ 369,353	$ 314,500	$ 323,700
Total Recreation Programs Division	**$ 390,845**	**$ 721,778**	**$ 674,215**	**$ 778,860**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenditures				
Pool Administration	$ 351,912	$ 386,456	$ 400,000	$ 424,000
Electricity	14,240	19,187	18,000	21,400
Water/Sewer/Garbage	14,109	19,029	15,000	19,000
R&M-Structures & Buildings	25,663	18,286	70,000	68,500
R&M-Equipment	19,824	23,437	20,000	102,500
Environmental Permits	4,200	691	3,000	3,000
Aquatics Activities	2,825	4,575	4,000	4,000
Signs and Banners	1,262	60	3,000	2,500
Operating Equipment	19,076	1,384	20,000	19,500
Chemicals	22,000	33,125	40,000	36,450
Information Technology	17,470	19,970	14,610	20,490
Total Operating Expenditures	$ 492,582	$ 526,200	$ 607,610	$ 721,340
Total Aquatics Division	**$ 492,582**	**$ 526,200**	**$ 607,610**	**$ 721,340**
Total Parks and Recreation	**$ 4,730,031**	**$ 4,886,107**	**$ 5,563,800**	**$ 6,062,278**

City of North Lauderdale

General Fund

Community Development Department

Mission

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

Core Services

* 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 growth and development, including reuse of existing sites and use of remaining undeveloped parcels.
* Community Development Division: This division is responsible for planning and zoning, building permits, economic development, neighborhood planning and other development-related activities. It is also a primary contact for neighborhood outreach, partnership development, homeowner initiatives and redevelopment. The Division also participates in intergovernmental planning initiatives and administers grant programs.
* Code Compliance Division: The primary focus of this division is the protection of the health, safety and welfare of the residents by administering a fair and unbiased compliance program while focusing on prompt and courteous 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.

City of North Lauderdale
General Fund
Community Development Department

Strategic Priorities and Performance Measures

Citywide Goals: Build quality partnerships to contribute to community improvement.
Contribute to family orientated neighborhoods.

Department Objectives:

* Process all land development applications timely.
* Assist applicants and homeowners with grant programs.
* Assist at least one business applicant with the Commercial Revitalization Grant program.
* Respond to call-in Code complaints within one business day.
* Complete initial review of all building permits within two weeks of submittal.

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of land development applications processed in less than 100 days during the calendar year.	95%	100%	95%	95%
Number of applicants successfully assisted through the Purchase Assistance Grant.	1	10	3	-
Number of applicants successfully assisted through the Minor Home Repair Program.	29	32	30	30
Percent of call-in code complaints responded to within one business day.	95%	90%	95%	95%
Percent of building permits reviewed within two weeks of submittal.	80%	85%	90%	85%
Number of active businesses in the City.	735	718	740	725
Assist at least one business applicant with the Commercial Revitalization Grant program.	100%	0%	100%	100%
Assist homeowners with HLMP Storm Protection Grant. (FY 2024 grant not funded)	-	-	5	-
Assist homeowners with ARPA related funds to provide storm protection or exterior home repairs.	-	-	50	90
Identify and successfully apply for new source of funding.	-	-	100%	100%

City of North Lauderdale
General Fund
Community Development Department

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 1,638,098	$ 1,478,745	$ 2,118,380	$ 2,672,290
Operating Expenditures	1,370,129	1,423,462	2,027,620	1,928,209
Grants & Aid Expenditures	657,274	38,437	125,000	75,000
Total	**$ 3,665,501**	**$ 2,940,644**	**$ 4,271,000**	**$ 4,675,499**



Statue at Fire Station 34. Community Development staff oversee the Art Program.

City of North Lauderdale
Personnel Summary
Community Development Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
Community Development Director	1	1	1
Assistant Community Development Director [1]	-	1	1
Community Development Manager [1]	1	1	1
Building Official	-	-	1
Administrative Coordinator	1	1	2
Community Development Specialist II	1	1	1
Planner [2]	2	2	2
Planning Technician [2]	1	1	1
Grant Administrator/Writer	-	-	-
Grant Manager	1	1	1
Permit Clerk II [4]	1	1	1
Permit & License Administrator [4]	-	1	1
Administrative Clerk	3	3	3
Neighborhood Improvement Coordinator	-	-	-
Housing Specialist	1	1	1
Administrative Clerk-Grants	1	1	1
Senior Code Compliance Officer	-	-	-
Code Compliance Supervisor	1	1	1
Business Specialist	1	1	1
Code Compliance Officer [3]	7	7	9
Code Compliance Trainee [3]	1	1	1
Administrative Clerk-Code	1	1	1
Total Community Development	**23**	**23**	**27**

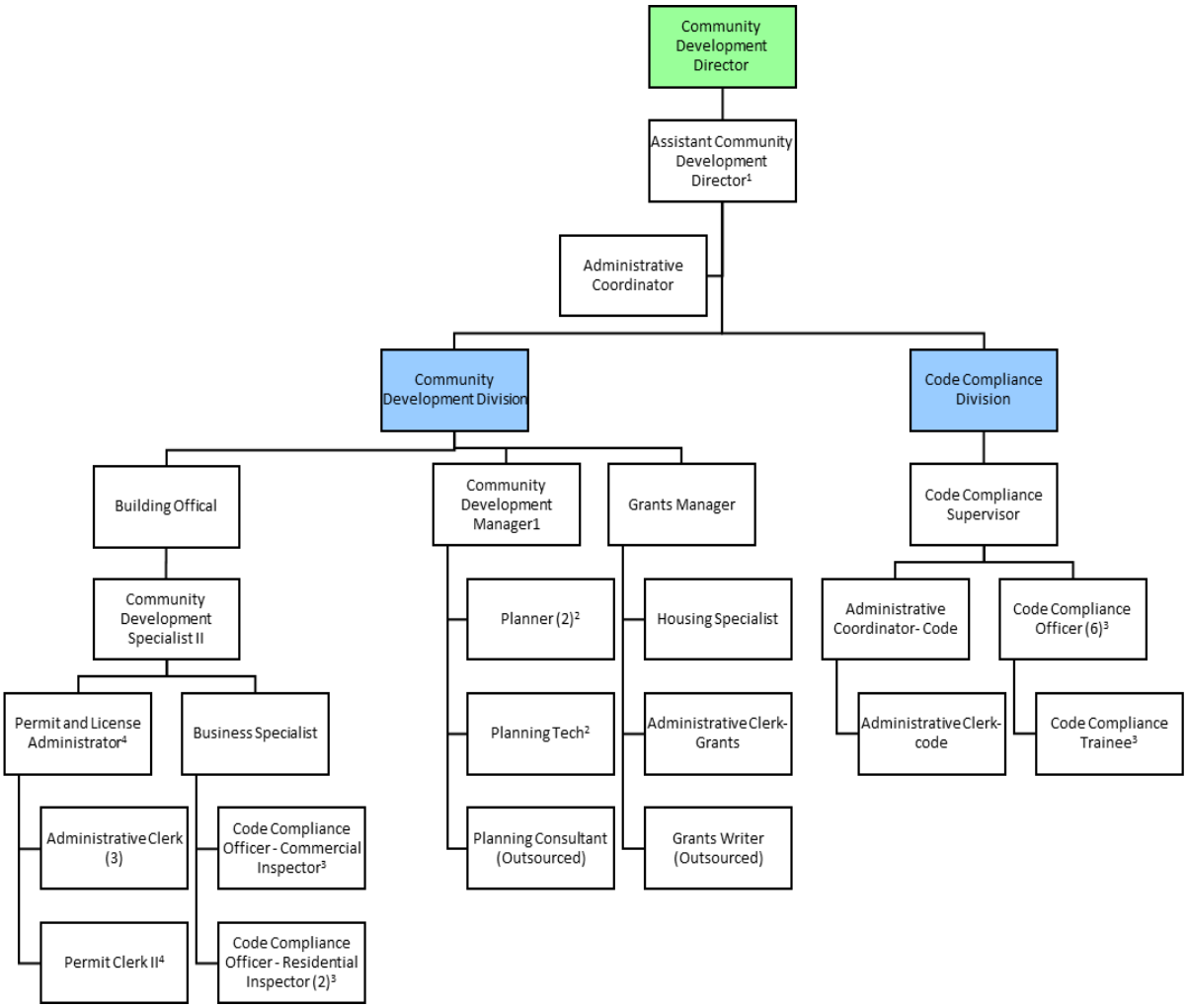
[1] Only 1 of 2 Positions of Assistant Community Development Director and Community Development Manager will be filled at any time.

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

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

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

City of North Lauderdale
Personnel Summary
Community Development Department



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

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

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

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

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 636,448	$ 600,558	$ 826,065	$ 997,160
Overtime	21,464	4,656	4,000	8,000
FICA Taxes	49,856	45,235	62,910	76,900
401 (A) Retirement	80,502	79,970	115,550	140,625
457 Deferred Compensation	10,260	7,766	13,860	13,860
Health/Dental Insurance	124,643	122,502	186,965	199,140
Disability Insurance	5,292	4,637	7,900	7,900
Life Insurance	2,030	1,926	2,460	2,460
Total Personal Services	$ 930,495	$ 867,250	$ 1,219,710	$ 1,446,045
Operating Expenditures				
Misc. Consulting Services	$ 24,224	$ 20,635	$ 50,000	$ 80,000
General Planning	-	6,999	25,000	40,000
Temporary Assistance	22,098	-	2,000	2,000
Comprehensive Plan Amendments	-	-	75,000	50,000
Recording Fees	-	(77)	5,000	5,000
Architect And Engineering	63,713	20,930	50,000	50,000
Re-development Planning Workshops	-	-	20,000	20,000
BCC Inspections Services	735,375	722,836	925,000	785,000
Travel And Per Diem	1,786	4,291	9,000	10,000
Communication Services	615	939	960	1,000
Vehicle Leasing	4,634	6,672	6,720	15,000
General Printing & Binding	1,464	2,919	5,000	5,000
Other Current Charges-Misc.	17,019	-	6,000	6,000
Credit/Debit Card Fees	-	23,057	25,000	25,000
Economic Develop Costs	81,442	123,862	225,000	225,000
Incident Response	55	-	-	-
General Office Supplies	4,272	3,815	4,500	4,500
Maps & Blueprints	-	58	1,500	500
Fuel-City Vehicles	1,219	2,171	2,000	4,000
Uniform Purchase	873	-	2,500	2,500
Furniture And Equipment	425	755	1,000	1,000
Books/Subscriptions/Publications	-	-	300	300
Memberships/Professional Dues	4,078	2,154	4,000	4,000
Training And Seminars	1,701	2,464	4,000	8,000
Workers' Compensation	410	450	460	596
Vehicle Maintenance	-	600	600	800
Information Technology	239,750	259,800	297,240	276,670
Total Operating Expenditures	$ 1,205,152	$ 1,205,330	$ 1,747,780	$ 1,621,866

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Grants & Aid Expenditures				
Neighborhood Improvements	$ -	$ -	$ 50,000	$ 25,000
Home Repairs	75,032	38,437	75,000	50,000
Residential Mortgage Assistance	38,888	-	-	-
Residential Rent Assistance	111,640	-	-	-
Residential Utility Assistance	10,702	-	-	-
Commercial Rent Assistance	216,782	-	-	-
Distancing	13,885	-	-	-
Other Marketing & Advertising	24,149	-	-	-
Other Rent Assistance	166,196	-	-	-
Total Grants & Aid Expenditures	$ 657,274	$ 38,437	$ 125,000	$ 75,000
Total Community Development Division	**$ 2,792,921**	**$ 2,111,017**	**$ 3,092,490**	**$ 3,142,911**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 476,210	$ 400,993	$ 581,440	$ 812,045
Overtime	9,957	1,564	5,000	8,000
FICA Taxes	35,584	29,585	44,870	62,740
401 (A) Retirement	60,129	54,479	81,000	114,810
457 Deferred Compensation	2,077	1,635	2,520	2,520
Health/Dental Insurance	117,602	117,876	176,530	218,820
Disability Insurance	4,355	3,985	5,510	5,510
Life Insurance	1,689	1,378	1,800	1,800
Total Personal Services	$ 707,602	$ 611,495	$ 898,670	$ 1,226,245
Operating Expenditures				
Temporary Assistance	$ -	$ -	$ 2,000	$ 2,000
Recording Fees	5,609	3,423	10,000	10,000
Contractual Services	-	5,375	-	-
Special Master	19,970	19,385	25,000	25,000
Travel And Per Diem	-	-	2,000	2,000
Communication Services	4,360	4,492	5,000	5,000
Office Rent	-	-	40,000	40,000
Vehicle Leasing	31,920	43,549	43,590	43,590
R&M-Lot Clearing/Maintenance	-	-	1,000	1,000
R&M-Nuisance Abatement	260	24,870	50,000	50,000
R&M-Misc.	-	-	1,000	1,000
General Printing & Binding	129	1,217	2,500	2,500
Other Current Charges-Misc.	-	-	1,000	1,000
General Office Supplies	2,355	240	5,000	5,000
Fuel-City Vehicles	5,589	5,678	7,000	7,000
Operating Equipment	-	-	1,000	1,000
Uniform Purchase	2,503	891	4,500	4,500
Misc. Operating Supplies	61	-	1,000	1,000
Memberships/Professional Dues	827	1,584	1,000	1,000
Training And Seminars	975	198	3,000	3,000
Workers' Compensation	3,080	2,860	4,100	3,233
Vehicle Maintenance	-	4,500	4,400	5,300
Information Technology	87,340	99,870	65,750	92,220
Total Operating Expenditures	$ 164,978	$ 218,132	$ 279,840	$ 306,343
Total Code Enforcement Division	**$ 872,580**	**$ 829,627**	**$ 1,178,510**	**$ 1,532,588**
Total Community Development	**$ 3,665,501**	**$ 2,940,644**	**$ 4,271,000**	**$ 4,675,499**

City of North Lauderdale

General Fund

Police Department

Mission

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

Core Services

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

Strategic Priorities and Performance Measures

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

Department Objectives:

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

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Number of crimes reported.	1,311	798	1,500	1,200
Percent increase/(decrease) in crimes reported over the prior year.	58%	-39%	3%	-20%
Calls for service.	26,000	27,862	26,500	27,000
Percent increase/(decrease) in calls for service over the prior year.	2%	7%	3%	2%

City of North Lauderdale
General Fund
Police Department

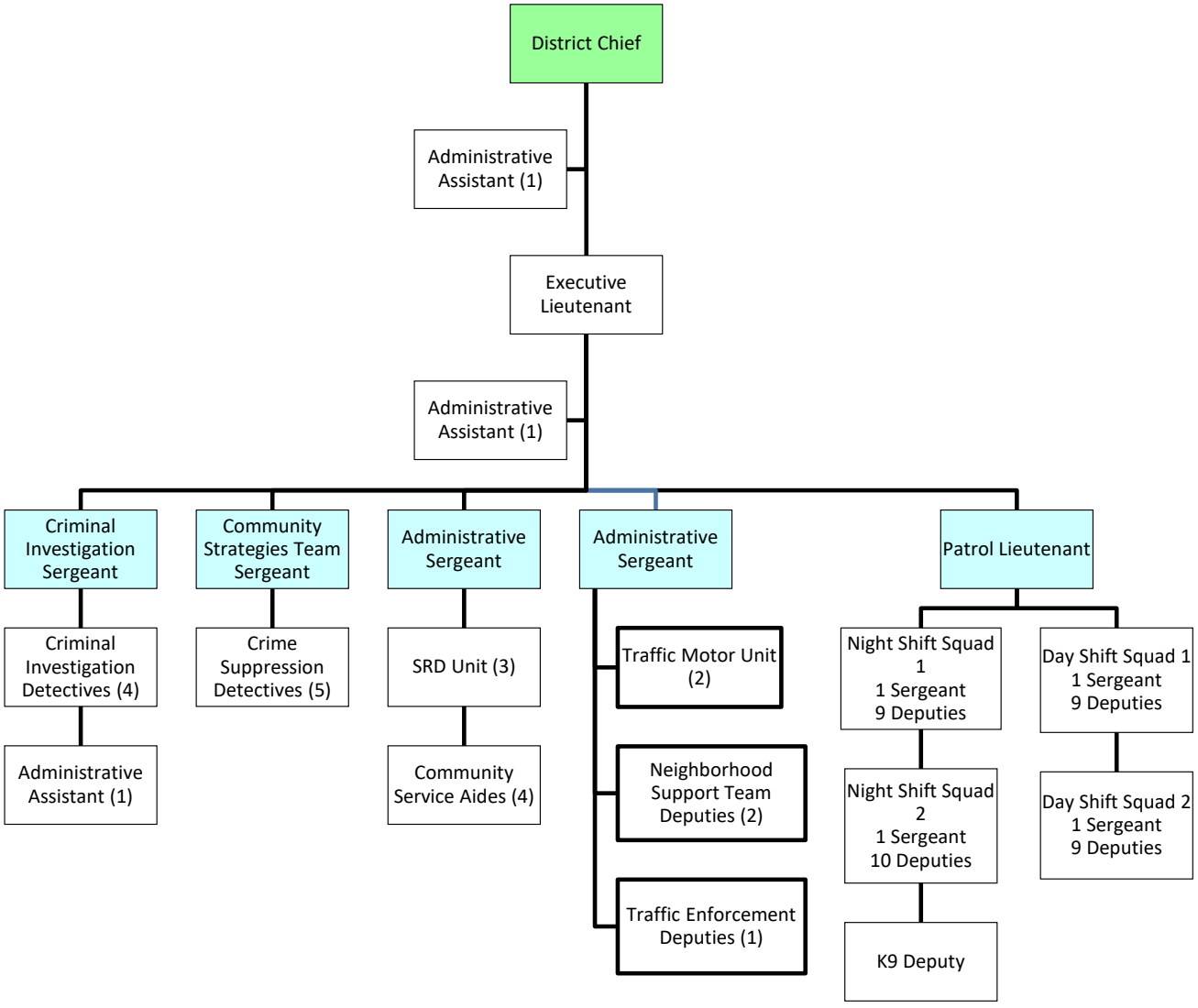
Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenditures	$ 10,986,456	$ 11,911,751	$ 12,547,720	$ 14,603,731
Capital Expenditures	-	-	-	500,000
Total	**$ 10,986,456**	**$ 11,911,751**	**$ 12,547,720**	**$ 15,103,731**



BSO staff pass out information at the April Pools Event.

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



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenditures				
BSO Contract	$ 10,676,062	$ 11,558,806	$ 12,120,260	$ 14,137,800
Crossing Guard Contract	310,394	352,945	427,460	465,931
Total Operating Expenditures	$ 10,986,456	$ 11,911,751	$ 12,547,720	$ 14,603,731
Capital Expenditures				
Capital - Machinery and Equipment	$ -	$ -	$ -	$ 500,000
Total Capital Expenditures	$ -	$ -	$ -	$ 500,000
Total Police	**$ 10,986,456**	**$ 11,911,751**	**$ 12,547,720**	**$ 15,103,731**

City of North Lauderdale

General Fund

Non-Departmental Department

Core Services

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

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ -	$ -	$ 56,500	$ 56,500
Operating Expenditures	574,742	535,595	601,950	659,250
Capital Expenditures	-	33,119	-	-
Transfers & Contingency	3,062,530	3,554,683	12,736,945	6,173,787
Total	**$ 3,637,272**	**$ 4,123,397**	**$ 13,395,395**	**$ 6,889,537**

City of North Lauderdale
Schedule of Expenditures
Non-Departmental Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Accrued Leave Payouts	$ -	$ -	$ 30,000	$ 30,000
Tuition Assistance	-	-	20,000	20,000
FICA Taxes	-	-	2,300	2,300
401 (A) Retirement	-	-	4,200	4,200
Total Personal Services	$ -	$ -	$ 56,500	$ 56,500
Operating Expenditures				
Misc. Professional Services	$ 77,900	$ 9,100	$ 35,000	$ 35,000
Bank Service Fees	37,770	36,906	50,000	50,000
County Business Licenses Comm Fees	3,127	4,204	4,000	4,000
Comm Svc Tax Admin Fees	5,570	5,219	5,500	5,500
Communication Services	18,960	10,329	13,750	13,750
Postage/Freight	32,460	36,855	40,000	40,000
Electricity	50,654	60,954	55,000	65,000
Water/Sewer/Garbage	35,747	37,665	33,000	40,000
Copy Machine Leases	12,358	14,418	16,000	29,000
Postage Machine Leases	2,642	2,337	2,500	2,500
Newsletter [1]	-	18,148	25,000	40,000
Other Current Charges-Misc.	2,190	2,188	5,000	5,000
Credit/Debit Card Fees	19,826	-	-	-
General Office Supplies	7,237	6,772	5,000	5,000
Insurance-Property & Gen. Liability	268,300	290,500	312,200	324,500
Total Operating Expenditures	$ 574,742	$ 535,595	$ 601,950	$ 659,250
Capital Expenditures				
Capital - Machinery and Equipment	$ -	$ 33,119	$ -	$ -
Total Capital Expenditures	$ -	$ 33,119	$ -	$ -
Transfers & Contingency				
Contingency	$ -	$ -	$ 650,000	$ 750,000
Transfer to Capital Project Fund	600,000	437,472	8,894,479	2,125,000
Transfer to Fire/Rescue Fund	2,061,120	2,401,830	2,650,415	2,659,951
Transfer to Fire/Rescue Exempt Properties	289,760	432,700	430,115	526,516
Transfer to Other Funds	-	171,321	-	-
Transfer to WCD-Exempt Properties	111,650	111,360	111,936	112,320
Total Transfers & Contingency	$ 3,062,530	$ 3,554,683	$ 12,736,945	$ 6,173,787
Total Non-Departmental	**$ 3,637,272**	**$ 4,123,397**	**$ 13,395,395**	**$ 6,889,537**

[1] Moved from City Clerk in FY2022

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

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American Rescue Plan Act (ARPA) Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

City of North Lauderdale

Schedule of Revenue and Expenditures

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Other Federal - ARPA	$ -	$ 8,822,389	$ 11,536,816	$ 11,472,499
Interest Earnings	-	123,738	16,000	600,000
Use of Fund Balance	-	-	8,500,000	5,185,116
Total Revenue	**$ -**	**$ 8,946,127**	**$ 20,052,816**	**$ 17,257,615**
Expenditures				
Expenditures - Direct ARPA				
Generator - Teen Center	$ -	$ -	$ 180,000	$ 156,075
Storage Room	-	-	275,000	245,130
SCADA System	-	-	800,000	800,000
Raw Water Well	-	-	1,200,000	1,200,000
Digital Meters	-	-	1,400,000	1,400,000
Operation Center	-	-	2,500,000	1,000,000
Canal Restoration	-	-	1,000,000	2,000,000
Storm Drainage	-	-	-	1,000,000
Ambulance	-	-	450,000	450,000
NFP/Business Assistance	-	-	-	1,500,000
Administrative Exp	-	322,389	2,200,000	1,050,000
Contingency	-	-	1,163,784	671,294
Total Expenditures-Direct ARPA	$ -	$ 322,389	$ 11,168,784	$ 11,472,499
Expenditures - Indirect ARPA				
Residential Home Repairs	$ -	$ -	$ 700,000	$ 50,000
Façade Improvements	-	-	200,000	50,000
Storm Protection Program	-	2,464	3,350,000	3,250,000
NFP For Community Assitance	-	-	500,000	-
Chamber of Commerce Grant	-	-	60,000	60,000
Community Outreach	-	69	30,000	29,929
Solar Initiative	-	-	100,000	-
Highlands Park	-	-	565,000	-
Landings Park	-	-	250,000	-
Silver Lakes Recreation	-	-	200,000	-
Fire Training Facility	-	24,755	-	-
Fire Engine	-	-	950,000	180,885
Broadband	-	-	1,000,000	-
Cyber Security	-	182,719	-	-
Firewall	-	-	-	-
Secure Enterprise	-	-	19,000	-
Audio Visual	-	22,044	188,000	187,956
Mobile Workforce	-	-	120,000	-
Parking Improvement Program	-	-	-	1,275,000
Other Current Charges-Misc	-	6,264	5,000	5,000
Contingency	-	-	647,032	696,346
Total Expenditures-Indirect ARPA	$ -	$ 238,315	$ 8,884,032	$ 5,785,116
Total ARPA General Fund	**$ -**	**$ 560,704**	**$ 20,052,816**	**$ 17,257,615**
Change in fund balance	**$ -**	**$ 8,385,423**	**$ (8,500,000)**	**$ (5,185,116)**
Fund balance				
Beginning balance	$ -	$ -	$ 8,385,423	$ (114,577)
Ending balance	**$ -**	**$ 8,385,423**	**$ (114,577)**	**$ (5,299,693)**

This Fund was established in FY 2022 via Budget Amendment #1. Projects not encumbered in current year will be re-budgeted.
Fund Balance is only shown as negative due to use of budget numbers for FY 2023, not actual.
For presentation purposes, transfers to and from the 001 General Fund have been eliminated.



Street Maintenance Fund

City of North Lauderdale
Street Maintenance Fund

Mission

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

Core Services

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

Strategic Priorities and Performance Measures

Citywide Goal: Contribute to family orientated neighborhoods.

Department Objectives:

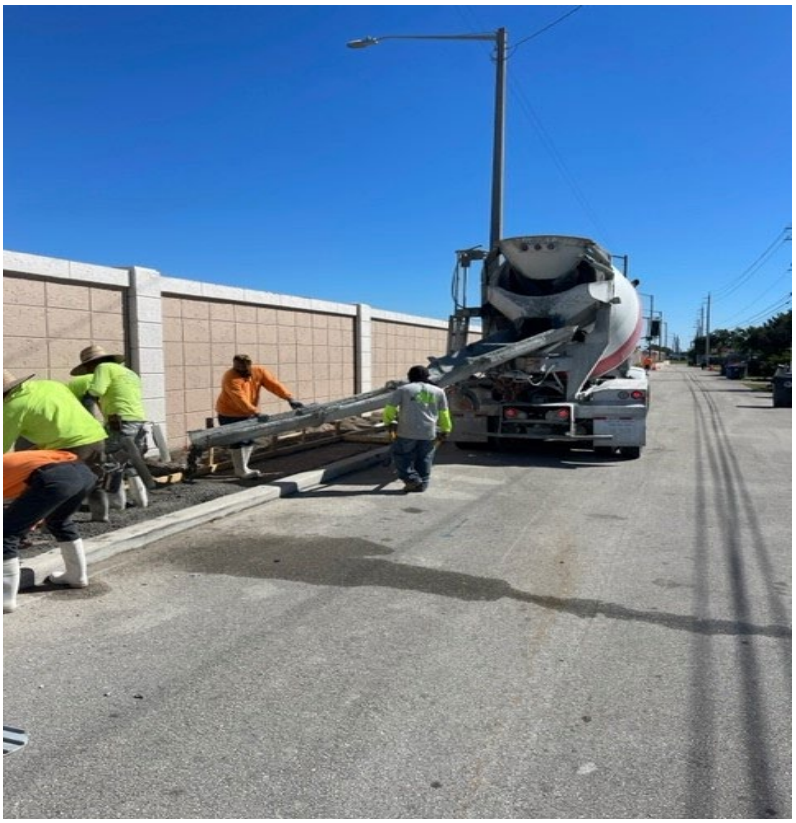
* To maintain 50 miles of City rights-of-way including roads, sidewalks, and guardrails.

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of sidewalks mitigated within 48 hours of notification.	-	-	-	100%

City of North Lauderdale
Street Maintenance Fund

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 259,605	$ 292,126	$ 342,690	$ 354,650
Operating Expenditures	291,086	296,790	830,220	962,798
Capital Expenditures	64,319	35,000	44,530	85,000
Debt Service	6,950	-	-	-
Total	**$ 621,960**	**$ 623,916**	**$ 1,217,440**	**$ 1,402,448**



Installation of a new sidewalk on 15th Street

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Local Option Gas Tax: 6th Cent	$ 428,622	$ 463,900	$ 449,730	$ 450,000
Local Option Gas Tax: 1-3 Cent	257,072	278,143	273,580	275,000
Local Option Gas Tax: 5th Cent	43,455	47,017	44,530	45,000
Special Fuel Tax: 8th Cent	494,627	565,742	449,500	490,000
Interest Earnings	147	3,039	100	100
Capital Lease Proceeds	62,655	-	-	-
Transfer In From Other Funds	-	-	-	-
Use of Fund Balance	-	171,321	-	142,348
Total Revenue	**$ 1,286,578**	**$ 1,529,162**	**$ 1,217,440**	**$ 1,402,448**
Expenditures				
Personal Services				
Regular Salaries And Wages	$ 167,457	$ 183,649	$ 204,885	$ 227,290
Overtime	4,847	5,090	5,000	7,500
FICA Taxes	12,588	13,788	16,060	17,970
401 (A) Retirement	21,730	25,447	28,635	32,880
457 Deferred Compensation	751	719	2,080	2,080
Health/Dental Insurance	50,101	61,182	83,640	64,540
Disability Insurance	1,567	1,645	1,680	1,680
Life Insurance	565	606	710	710
Total Personal Services	$ 259,605	$ 292,126	$ 342,690	$ 354,650
Operating Expenditures				
Architect and Engineering	$ 28,021	$ 56,969	$ 25,000	$ 25,000
Internal Admin Costs	-	-	-	214,232
Equipment Rentals	19,615	19,214	3,000	3,000
Vehicle Lease Payments	430	13,897	14,000	15,000
R&M-Equipment	12,401	40,413	20,000	20,000
R&M-Roads and Streets	125,124	81,088	524,420	600,000
R&M-Sidewalks	25,688	4,084	150,000	-
Guardrails	19,648	9,955	15,000	15,000
Fuel-City Vehicles	7,304	16,477	7,000	7,000
Operating Equipment	22,334	669	25,000	25,000
Uniform Purchase	2,977	3,440	2,000	2,000
Safety Supplies	1,513	1,284	10,000	10,000
Training And Seminars	-	-	1,000	1,000
Workers' Compensation	8,560	5,830	4,690	3,576
Vehicle Maintenance	-	15,500	14,500	1,500
Information Technology	17,470	27,970	14,610	20,490
Total Operating Expenditures	$ 291,086	$ 296,790	$ 830,220	$ 962,798

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Capital Expenditures				
Capital Improvements - 5th Cent	$ -	$ -	$ 44,530	$ 45,000
Capital Machinery/Equipment	64,319	35,000	-	40,000
Total Capital Expenditures	$ 64,319	$ 35,000	$ 44,530	$ 85,000
Debt Service				
Principal	$ 5,807	$ -	$ -	$ -
Interest	1,143	-	-	-
Total Debt Service	$ 6,950	$ -	$ -	$ -
Total Street Maintenance	**$ 621,960**	**$ 623,916**	**$ 1,217,440**	**$ 1,402,448**
Change in Fund Balance	**$ 664,617**	**$ 905,246**	**$ -**	**$ (142,348)**
Fund Balance				
Beginning Balance	$ -	$ 664,617	$ 1,569,863	$ 1,569,863
Ending Balance	**$ 664,617**	**$ 1,569,863**	**$ 1,569,863**	**$ 1,427,515**

Note: In FY 2021 this Fund was created due to a restructuring of 0013946-Streets Maintenance.

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Transportation Surtax Fund

City of North Lauderdale
Schedule of Revenue and Expenditures
Transportation Surtax Special Revenue Fund (Fund 113)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Transportation Surtax - County	$ 15,822	$ 1,886,909	$ 4,354,667	$ 4,354,667
Transportation Program	-	65,277		
Interest Earnings	-	-	-	-
Miscellaneous	-	-	-	-
Use of Fund Balance or Net Position	-	-	-	-
Total Revenue	**$ 15,822**	**$ 1,952,186**	**$ 4,354,667**	**$ 4,354,667**
Expenditures				
Operating Expenditures				
Community Bus Shuttle	$ -	$ 59,051	$ -	$ -
R&M Road/Street - Surtax	-	-	4,354,667	2,914,575
Total Operating Expenditures	$ -	$ 59,051	$ 4,354,667	$ 2,914,575
Capital Expenditures				
Infrastructure - Project 007.1	$ -	$ 1,636,287	$ -	$ -
Infrastructure - Project 007.2	-	106,415	-	-
Infrastructure - Project 008	15,822	149,562	-	1,440,092
Total Capital Expenditures	$ 15,822	$ 1,892,264	$ -	$ 1,440,092
Total Transportation Surtax	**$ 15,822**	**$ 1,951,315**	**$ 4,354,667**	**$ 4,354,667**
Change in Fund Balance	**$ -**	**$ 871**	**$ -**	**$ -**
Fund Balance				
Beginning Balance	$ -	$ -	$ 871	$ 871
Ending Balance	**$ -**	**$ 871**	**$ 871**	**$ 871**



Fire/Rescue Fund

City of North Lauderdale

Fire/Rescue Fund

Mission

To provide superior Fire and Rescue Service to all residents and visitors of North Lauderdale. 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 committed to serve.

Core Services

* Respond to all emergencies with an average response time of six minutes or less 90% of the time.
* Conduct and complete scheduled annual fire inspections.
* Focus on training of department staff to meet all requirements for fire and EMS employees.
* Work with neighboring cities with automatic/mutual aid.
* Work with neighboring cities for purchasing power via COOP program.

Strategic Priorities and Performance Measures

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

Department Objectives:

* Transport trauma alert patients to an appropriate hospital within 10 minutes of rescue unit's arrival at the scene. Conduct and complete scheduled annual fire inspections.
* Respond to emergency calls within six minutes or less.
* Complete all required annual fire inspections each calendar year.

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of trauma alert patients transported to an appropriate hospital within 10 minutes of rescue unit's arrival.	96%	96%	95%	95%
Percent of emergency calls responded to within six minutes or less.	92%	93%	90%	90%
Percent of fire inspections completed annually.	93%	100%	100%	100%

City of North Lauderdale

Fire/Rescue Fund

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 6,103,488	$ 6,611,242	$ 7,136,615	$ 7,745,762
Operating Expenditures	1,755,744	2,058,452	2,141,070	2,858,835
Capital Expenditures	861,902	959,256	65,025	628,000
Transfers & Contingency	-	-	300,000	250,000
Total	**$ 8,721,134**	**$ 9,628,950**	**$ 9,642,710**	**$ 11,482,597**

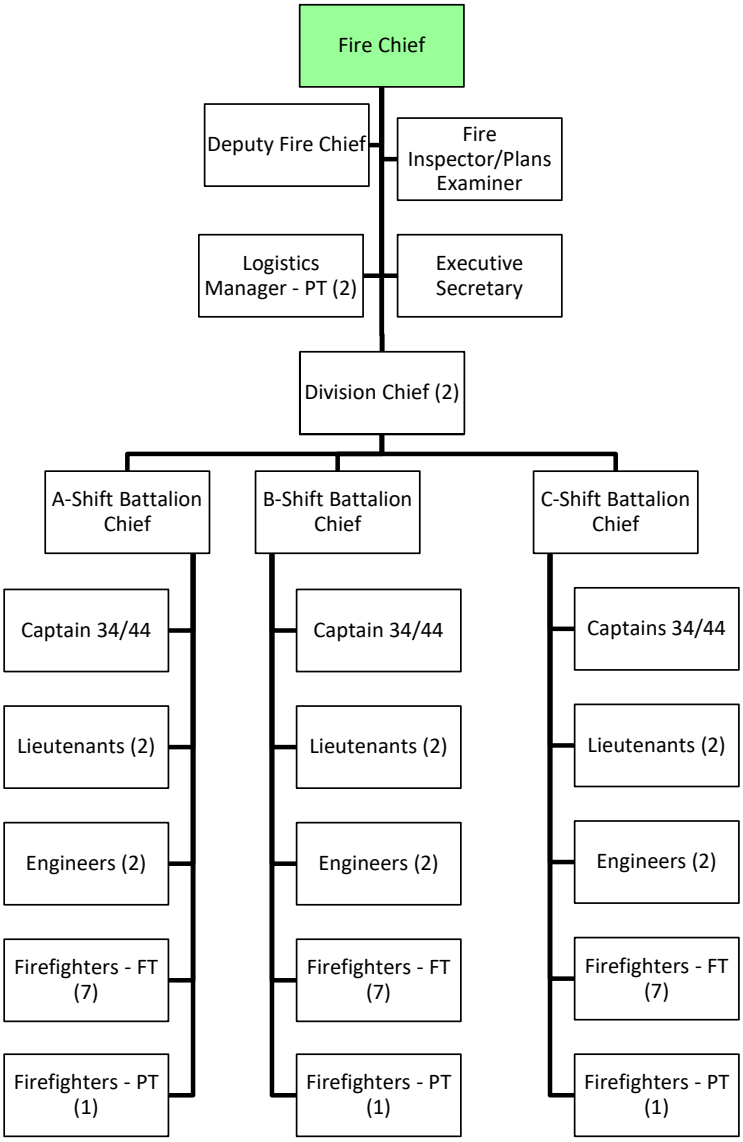


Fire/Rescue employees shovel dirt for the ground breaking at the new Fire Training Tower site.

City of North Lauderdale
Personnel Summary
Fire/Rescue Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
Division Chief	-	2	2
Executive Secretary	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenants	6	6	6
Engineers	6	6	6
Firefighters - FT	21	21	21
Firefighters - PT	3	3	3
Fire Inspector/Plans Examiner	1	1	1
Logistics Manager - PT	1	2	2
Total Fire/Rescue	**50**	**53**	**53**

City of North Lauderdale
Personnel Summary
Fire/Rescue Department



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Special Assessments	$ 4,802,550	$ 5,554,549	$ 5,383,980	$ 6,590,710
Shared Revenue-Firefighter Supplemental Comp	17,509	20,594	17,700	19,920
Interest Earnings	2,769	(9,287)	2,000	2,000
Interest Earnings-Tax Coltr	81	155	-	-
Miscellaneous Revenue-Other	17,507	27,965	-	-
State Grant	-		-	200,000
Federal Grant	624,787	275,896	-	-
Transfer In-General Fund for EMS Subsidy	2,061,120	2,401,830	2,650,415	2,659,951
Transfer In-General Fund for Exempt Properties	289,760	432,700	430,115	526,516
Use of Fund Balance or Net Position	-	-	300,000	250,000
Fees-Other Permits	8,220	19,240	13,000	13,000
Charges for Services-F/R Inspection Fees	15,906	21,340	20,500	20,500
Charges for Services-EMS	817,828	1,238,852	825,000	1,200,000
Total Revenue	**$ 8,658,039**	**$ 9,983,833**	**$ 9,642,710**	**$ 11,482,597**
Expenditures				
Administrative Division	$ 1,017,116	$ 1,206,144	$ 1,186,165	$ 1,647,743
Operating Division (Station 34 & 44)	7,466,768	8,113,326	7,896,115	9,213,694
Non-Departmental	237,250	309,480	560,430	621,160
Total Expenditures	**$ 8,721,134**	**$ 9,628,950**	**$ 9,642,710**	**$ 11,482,597**
Change in Fund Balance	**$ (63,096)**	**$ 354,883**	**$ (300,000)**	**$ (250,000)**
Fund Balance				
Beginning Balance	$ 2,028,818	$ 1,965,722	$ 2,320,606	$ 2,020,606
Ending Balance	**$ 1,965,722**	**$ 2,320,606**	**$ 2,020,606**	**$ 1,770,606**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 189,095	$ 195,165	$ 214,080	$ 217,432
FICA Taxes	13,375	14,326	15,715	16,650
401 (A) Retirement	6,411	6,704	7,275	8,000
Florida Retirement System (FRS)	35,347	38,600	45,200	52,900
457 Deferred Compensation	1,231	1,250	2,000	2,000
Health/Dental Insurance	25,246	26,733	27,340	25,515
Disability Insurance	1,381	1,395	1,470	1,500
Life Insurance	538	538	565	565
Total Personal Services	$ 272,624	$ 284,711	$ 313,645	$ 324,562
Operating Expenditures				
Legal Srvs-Other Funds	$ 21,267	$ 11,725	$ 15,000	$ 15,000
Medical Director-EMS	25,000	25,000	25,000	30,000
Internal Admin Costs	547,300	604,600	662,200	976,344
External Admin Costs	5,507	5,516	6,000	6,000
EMS Billing/Collections	77,351	182,893	61,800	185,000
Pest Control	1,106	4,545	-	4,600
Travel And Per Diem	164	-	2,000	2,000
Communication Services	40,431	50,319	51,500	52,000
Vehicle Lease Payments	-	3,456	10,800	10,800
General Printing & Binding	305	981	2,500	2,500
Other Current Charges-Misc	-	850	2,000	2,000
Medical Exams	21,413	24,974	23,000	25,000
General Office Supplies	2,129	3,458	7,000	7,500
Fuel-City Vehicles	-	726	-	-
Training And Seminars	-	-	1,000	1,000
Workers' Compensation	2,520	2,390	2,720	3,437
Total Operating Expenditures	$ 744,493	$ 921,433	$ 872,520	$ 1,323,181
Total Fire Administrative Division	**$ 1,017,116**	**$ 1,206,144**	**$ 1,186,165**	**$ 1,647,743**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries And Wages	$ 3,128,836	$ 3,403,051	$ 3,768,650	$ 4,102,220
Sick and Vacation Payouts	-	21,238	-	-
Reserve Firefighters	93,345	78,854	100,000	100,000
Overtime	406,113	416,369	300,000	300,000
Holiday Pay-Fire/Rescue	137,652	152,451	165,000	167,000
State Incentive Pay	38,060	39,620	40,160	43,800
Tuition Assistance	-	-	-	12,000
F/R Incentive Pay	49,441	46,037	55,000	52,000
FICA Taxes	283,913	304,381	338,810	364,530
Florida Retirement System (FRS)	921,025	1,031,110	1,156,500	1,458,350
457 Deferred Compensation	750	750	1,500	1,500
Health/Dental Insurance	727,947	788,527	848,930	765,000
Other Health Insurance	3,990	5,347	5,620	12,000
Disability Insurance	30,283	29,236	32,000	32,000
Life Insurance	9,511	9,560	10,800	10,800
Total Personal Services	$ 5,830,865	$ 6,326,531	$ 6,822,970	$ 7,421,200
Operating Expenditures				
F/R Consulting Services	$ 24,000	$ -	$ 10,000	$ -
Life Pack Inspections	65	-	-	-
Medical Waste Disposal	10,081	10,757	12,400	12,500
Travel And Per Diem	-	1,546	3,600	5,000
Electricity	43,883	54,345	51,000	55,000
Water/Sewer/Garbage	26,834	29,204	20,400	30,000
Vehicle Lease Payments	-	3,456	18,000	25,000
R&M-Structures & Buildings	108,422	137,928	160,000	160,000
R&M-Equipment	101,168	67,907	125,000	130,000
R&M-Telestaff Maintenance	3,050	3,167	4,100	4,200
R&M-Grounds	3,106	1,130	41,200	15,000
R&M-O/S Vehicle Repairs	84,051	109,856	100,000	130,000
Fire Prevention	203	1,957	2,000	2,000
Other Current Charges-Misc	1,727	13,758	1,000	1,000
Credit/Debit Card Fees	1,071	680	1,000	1,000
Environmental Permits	-	500	-	-
Pre-Employment Screening	-	-	1,000	1,200
Incident Response	37,417	1,716	-	-
Fuel-City Vehicles	42,925	69,575	60,000	85,000
Operating Equipment	4,230	20,618	24,500	25,000
Chemicals	8,831	10,583	12,400	13,000
Cleaning Chemicals & Supplies	12,786	13,619	10,000	12,000
Uniform Purchase	26,039	21,357	25,000	30,000
Safety Equipment	37,386	46,639	120,000	140,000
Medical Supplies	103,036	103,646	80,000	140,000
Misc Operating Supplies	15,522	17,578	10,200	12,000
Books/Subscriptions/Publications	804	213	2,000	2,500
Memberships/Professional Dues	5,326	7,115	3,600	4,000
External Tuition Assistance	389	-	12,000	-
Training And Seminars	11,701	26,279	32,000	40,000
Workers' Compensation	59,950	52,410	65,720	89,094
Total Operating Expenditures	$ 774,002	$ 827,539	$ 1,008,120	$ 1,164,494

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Capital Expenditures				
Cap Outlay-Machinery/Equip	$ 761,504	$ 854,881	$ 65,025	$ 628,000
Cap Outlay-Buildings	100,398	104,375	-	-
Total Capital Expenditures	$ 861,902	$ 959,256	$ 65,025	$ 628,000
Total Fire Operating Division	**$ 7,466,768**	**$ 8,113,326**	**$ 7,896,115**	**$ 9,213,694**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenditures				
Insurance	$ 45,100	$ 59,800	$ 70,500	$ 74,000
Information Technology	192,150	249,680	189,930	297,160
Total Operating Expenditures	$ 237,250	$ 309,480	$ 260,430	$ 371,160
Capital Expenditures				
Vehicle Replacement	$ -	$ -	$ -	$ -
Total Capital Expenditures	$ -	$ -	$ -	$ -
Transfers & Contingency				
Contingency	$ -	$ -	$ 300,000	$ 250,000
Total Transfers & Contingency	$ -	$ -	$ 300,000	$ 250,000
Total Fire Non-Departmental Division	**$ 237,250**	**$ 309,480**	**$ 560,430**	**$ 621,160**
Total Fire	**$ 8,721,134**	**$ 9,628,950**	**$ 9,642,710**	**$ 11,482,597**



North Lauderdale Water Control District Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

City of North Lauderdale
Water Control District Fund

Mission

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

Core Services

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

Strategic Priorities and Performance Measures *

Citywide Goal: Contribute to family orientated neighborhoods.

Department Objectives:

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

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of acres and canal banks treated monthly.	100%	85%	100%	100%
Percent of cubic yards of debris removed from canals weekly.	98%	85%	98%	85%

* Services provided within Public Works Canal Maintenance Division.

City of North Lauderdale
Water Control District Fund

Budget Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenditures	$ 927,798	$ 1,024,967	$ 1,166,162	$ 1,271,187
Transfers & Contingency	-	-	70,640	-
Total	**$ 927,798**	**$ 1,024,967**	**$ 1,236,802**	**$ 1,271,187**



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Maintenance Assessment (per unit):	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**
Revenue				
Special Assessments	$ 1,123,699	$ 1,123,426	$ 1,118,696	$ 1,120,808
Special Assessments-WCD Brookside	5,760	5,760	5,760	5,760
Interest Earnings	1,604	13,912	410	32,299
Transfer In-General Fund for Exempt Properties	111,650	111,360	111,936	112,320
Use of Fund Balance or Net Position	-	-	-	-
Total Revenue	**$ 1,242,713**	**$ 1,254,458**	**$ 1,236,802**	**$ 1,271,187**
Expenditures				
Canal Maintenance				
Administrative Costs	$ 84,200	$ 77,700	$ 85,000	$ 140,019
Canal Maintenance	821,125	924,797	1,058,162	1,108,168
Assessment Comm Fees	22,473	22,469	23,000	23,000
Contingency	-	-	70,640	-
Total Expenditures	**$ 927,798**	**$ 1,024,967**	**$ 1,236,802**	**$ 1,271,187**
Change in Fund Balance	**$ 314,915**	**$ 229,491**	**$ -**	**$ -**
Fund Balance:				
Beginning Balance	$ 1,888,600	$ 2,203,515	$ 2,433,006	$ 2,433,006
Ending Balance	**$ 2,203,515**	**$ 2,433,006**	**$ 2,433,006**	**$ 2,433,006**

North Lauderdale Water Control District Assessment		**FY 2024**
Assessable Number of Units		11,675
Assessment Rate	$	100.00
Gross Assessments	$	1,167,500
Less 4% Discount		4%
Assessments Revenue (net)	**$**	**1,120,808**
Exempt Properties Assessable Number of Units		1,170
Assessment Rate	$	100.00
Gross Exempt Properties	$	117,000
Less 4% Discount		4%
Transfer from General Fund - Exempt Properties (net)	**$**	**112,320**



Debt Service Fund

City of North Lauderdale
Schedule of Revenue and Expenditures
Debt Service Fund (210)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Ad Valorem Taxes Current	$ -	$ -	$ -	$ -
Transfer In-General Fund for Debt Service	-	-	-	-
Use of Fund Balance or Net Position	-	-	-	-
Total Revenue	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures				
Principal-2003A Cir Bonds	$ -	$ -	$ -	$ -
Interest-2003A Cir Bonds	-	-	-	-
Bond Costs	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance				
Beginning Balance	$ -	$ -	$ -	$ -
Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**

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.

The City has no legal debt limit.



Capital Projects Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Transfer In-General Fund for Capital Projects	$ 600,000	$ 437,472	$ 8,894,479	$ 2,125,000
Interest Earnings	14,670	(59,027)	10,000	60,000
Miscellaneous Revenue	114,966	375,713	-	-
Federal Grant [1]				270,000
Use of Fund Balance	-	-	50,000	8,394,479
Total Revenue	**$ 729,636**	**$ 754,158**	**$ 8,954,479**	**$ 10,849,479**
Expenditures [2]				
Parks & Recreation	$ 67,252	$ 380,847	$ 325,000	$ 520,000
Community Development	-	-	-	-
Public Works	753,306	1,119,384	8,569,479	10,269,479
Contingency - Reserve for Future Capital Projects	-	-	60,000	60,000
Total Expenditures	**$ 820,558**	**$ 1,500,231**	**$ 8,954,479**	**$ 10,849,479**
Change in Fund Balance	**$ (90,922)**	**$ (746,073)**	**$ (50,000)**	**$ (8,394,479)**
Assigned Fund Balance				
Beginning Balance	$ 11,840,012	$ 11,749,090	$ 11,003,017	$ 10,953,017
Ending Balance	**$ 11,749,090**	**$ 11,003,017**	**$ 10,953,017**	**$ 2,558,538**

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

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



Utilities Fund

City of North Lauderdale
Utilities Fund

Mission

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

Core Services

Water Plant:

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

Strategic Priorities and Performance Measures

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

Department Objectives:

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

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of hydrants tested to ensure proper pressure for the fire ISO rating.	100%	80%	100%	100%
Percent of water meters read within an error factor of 1,000 gallons.	70%	80%	98%	98%
Percent of maintenance of the quality of water produced within comparable tolerances to levels established over a trailing five year period.	100%	98%	98%	100%
Percent of operators that completed seven continuing education credits.	100%	100%	100%	100%
Percent of pumps and motors inspected within the water treatment plant.	100%	100%	100%	100%

City of North Lauderdale
Utilities Fund

Budget Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 994,663	$ 950,517	$ 1,317,275	$ 1,592,715
Operating Expenditures	10,013,822	10,688,147	11,328,370	13,665,081
Capital Expenditures	60,781	15,398	10,250,000	11,980,000
Debt Service	2,367	-	-	-
Transfers & Contingency	-	-	200,000	200,000
Total	**$ 11,071,633**	**$ 11,654,062**	**$ 23,095,645**	**$ 27,437,796**



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Water Sales	$ 5,789,990	$ 5,693,995	$ 5,696,000	$ 5,696,000
Sale of Meters	7,890	2,440	5,150	5,150
Backflow Certification Fees	5,997	5,693	5,000	5,000
Utilities Late Fees	65,655	392,535	200,000	200,000
Utilities Turn Off Fees	5,700	79,230	110,000	110,000
Utilities Dishonored Payment Fees	4,708	12,596	4,500	4,500
Utilities Hook Up Fees	13,100	16,740	15,000	15,000
Utilities Miscellaneous	143	637	3,000	3,000
Sewer Sales	7,244,149	6,968,297	7,149,900	7,149,900
Impact Fees - Water	35,236	37,534	-	-
Impact Fees - Sewer	70,564	65,962	-	-
Federal Grant/FEMA	-	-	-	-
Investment Earnings	41,466	(493,208)	30,000	500,000
Miscellaneous Revenue-Other	(737,081)	33,150	-	-
Use of Net Position	-	-	9,877,095	13,749,246
Total Revenue	**$ 12,547,516**	**$ 12,815,601**	**$ 23,095,645**	**$ 27,437,796**
Expenses				
Water Plant	$ 2,286,210	$ 2,495,287	$ 9,168,805	$ 10,133,207
Water Distribution	1,545,570	1,526,609	3,213,970	3,421,430
Sewer Operations	4,572,603	4,757,316	7,712,910	10,665,210
Non-Departmental	2,667,251	2,874,922	2,999,960	3,217,949
Total Expenses	**$ 11,071,633**	**$ 11,654,134**	**$ 23,095,645**	**$ 27,437,796**
Change in Net Position	**$ 1,475,883**	**$ 1,161,467**	**$ (9,877,095)**	**$ (13,749,246)**
Net Position, Beginning	$ 50,484,976	$ 51,960,859	$ 53,122,326	$ 43,245,231
Net Position, Ending [1]	**$ 51,960,859**	**$ 53,122,326**	**$ 43,245,231**	**$ 29,495,985**
Net Position				
Net Investment in Capital Assets	$ 10,787,187	$ 10,871,194	$ 10,871,194	$ 10,871,194
Unrestricted	41,173,672	42,251,132	32,374,037	18,624,791
Total Net Position	**$ 51,960,859**	**$ 53,122,326**	**$ 43,245,231**	**$ 29,495,985**

[1] FY2021 Restated - Resolution 23-03-1231

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries and Wages	$ 124,364	$ 133,616	$ 181,125	$ 256,200
Sick and Vacation Payout	-	-	-	-
FICA Taxes	8,517	9,428	13,210	19,600
401 (A) Retirement	17,270	18,571	25,225	35,870
457 Deferred Compensation	732	739	1,250	1,250
Health/Dental Insurance	26,104	27,920	35,055	49,440
Disability Insurance	979	1,077	1,440	1,440
Life Insurance	298	301	320	320
Total Personal Services	$ 178,263	$ 191,652	$ 257,625	$ 364,120
Operating Expenses				
Architect and Engineering	$ 3,825	$ -	$ 20,000	$ 20,000
US Water Works-Water Plant	917,245	947,106	989,000	998,688
Sludge Removal	25,446	25,000	20,000	75,000
Electricity	188,897	220,961	200,000	230,000
Vehicle Leases Payments	-	-	-	-
R&M-Grounds	4,025	2,305	15,000	15,000
R&M-Plant Operations	251,258	265,676	760,000	760,000
Other Current Charges - Misc.	9,049	1,008	-	-
Environmental Permits	4,110	9,109	1,500	10,000
General Office Supplies	26	-	-	-
Fuel-City Vehicles	64	8,735	3,000	8,000
Chemicals	220,239	308,641	250,000	375,000
Memberships/Professional Dues	495	560	1,000	1,000
Training and Seminars	1,560	1,755	1,000	2,000
Workers' Compensation	1,440	2,440	2,740	1,559
Vehicle Maintenance	-	1,500	1,400	1,600
Information Technology	43,670	57,950	36,540	61,240
Depreciation	433,697	435,491	460,000	460,000
Total Operating Expenses	$ 2,105,046	$ 2,288,237	$ 2,761,180	$ 3,019,087
Capital Expenses				
Improvements O/T Buildings	$ -	$ -	$ 6,150,000	$ 5,950,000
Cap Outlay-Machinery/Equip	2,901	15,398	-	800,000
Total Capital Expenses	$ 2,901	$ 15,398	$ 6,150,000	$ 6,750,000
Total Water Plant	**$ 2,286,210**	**$ 2,495,287**	**$ 9,168,805**	**$ 10,133,207**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries and Wages	$ 242,980	$ 208,644	$ 318,540	$ 382,850
Sick and Vacation Payout	5,535	(41,242)	-	-
Overtime	48,106	48,934	40,000	40,000
FICA Taxes	21,282	19,209	27,430	32,350
401 (A) Retirement	29,459	27,687	44,530	59,200
457 Deferred Compensation	1,364	1,261	3,780	3,780
Health/Dental Insurance	51,569	35,644	90,500	101,190
Disability Insurance	2,091	1,798	3,000	3,000
Life Insurance	852	643	1,080	1,080
Total Personal Services	$ 403,239	$ 302,578	$ 528,860	$ 623,450
Operating Expenses				
Legal Services-Other Funds	$ 518	$ -	$ 1,000	$ 1,000
Architect and Engineering	-	34,408	30,000	40,000
US Water Works-Water Plant	725,026	748,630	779,000	786,790
Travel and Per Diem	-	378	1,000	1,500
Communication Services	17,354	9,982	3,000	5,000
Electricity	127	1,052	500	500
Vehicle Lease Payments	10,400	39,617	49,500	49,500
R&M-Meters/Boxes	73,669	1,381	-	-
R&M-Heavy Equipment	58	343	5,000	5,000
R&M-Grounds	181	1,082	5,000	5,000
R&M-Wet Well/Sewer Mat	-	-	5,000	5,000
R&M-Hydrants /Water Distribution	3,375	159,589	200,000	250,000
R&M-Water Distribution	119,689	-	-	-
General Printing & Binding	-	331	10,000	500
Other Current Charges - Misc.	6,877	5,257	1,000	5,000
Utility Location Services	2,405	3,555	20,000	20,000
General Office Supplies	870	151	1,500	1,500
Fuel-City Vehicles	24,902	47,339	20,000	30,000
Operating Equipment	9,800	6,010	10,000	10,000
Uniform Purchase	2,511	5,317	4,000	4,000
Safety Equipment	9,549	2,608	4,000	4,000
Memberships/Professional Dues	730	150	1,000	5,000
Training and Seminars	100	-	2,000	2,000
Workers' Compensation	7,260	3,110	3,850	4,030
Vehicle Maintenance	-	6,500	6,100	4,700
Information Technology	96,070	127,850	87,660	122,960
Depreciation	28,494	19,391	35,000	35,000
Total Operating Expenses	$ 1,139,964	$ 1,224,031	$ 1,285,110	$ 1,397,980
Capital Expenses				
Improvements O/T Buildings	$ -	$ -	$ 1,400,000	$ 1,400,000
Cap Outlay-Machinery/Equip	-	-	-	-
Total Capital Expenses	$ -	$ -	$ 1,400,000	$ 1,400,000
Debt Service				
Interest	$ 2,367	$ -	$ -	$ -
Total Debt Service	$ 2,367	$ -	$ -	$ -
Total Water Distribution	**$ 1,545,570**	**$ 1,526,609**	**$ 3,213,970**	**$ 3,421,430**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Regular Salaries and Wages	$ 174,945	$ 180,457	$ 250,420	$ 267,350
Overtime	10,332	19,100	13,000	30,000
FICA Taxes	13,173	14,475	20,160	22,750
401 (A) Retirement	20,612	24,191	35,060	41,630
457 Deferred Compensation	-	-	2,000	2,000
Health/Dental Insurance	72,184	61,812	94,700	78,065
Disability Insurance	1,604	1,353	2,400	2,400
Life Insurance	658	583	950	950
Total Personal Services	$ 293,508	$ 301,971	$ 418,690	$ 445,145
Operating Expenses				
Architect and Engineering	$ 121,326	$ 29,652	$ 50,000	$ 50,000
Travel and Per Diem	-	-	1,000	1,000
Electricity	82,490	96,975	90,000	110,000
Bwd Cty Large User Charges	2,966,299	3,029,111	3,500,000	3,750,000
Vehicle Lease Payments	-	-	-	-
R&M-Equipment	21,474	8,847	2,500	10,000
R&M-Grounds	4,970	50	2,000	2,000
R&M-Lift Stations	640,791	1,083,090	400,000	1,950,000
R&M-Sewer Rehab	167,712	17,916	325,000	300,000
R&M-Wet Well	30,970	3,575	25,000	-
General Printing & Binding	-	-	300	500
Other Current Charges - Misc.	4,770	82	-	2,000
Operating Equipment	14,031	1,348	5,000	10,000
Uniform Purchase	3,335	2,566	4,000	5,000
Training and Seminars	-	-	1,000	1,000
Workers' Compensation	3,350	2,960	3,100	3,125
Vehicle Maintenance	-	3,600	3,400	4,700
Information Technology	17,470	27,970	21,920	30,740
Depreciation	142,226	147,603	160,000	160,000
Total Operating Expenses	$ 4,221,215	$ 4,455,345	$ 4,594,220	$ 6,390,065
Capital Expenses				
Improvements O/T Buildings	$ 57,880	$ -	$ 2,700,000	$ 3,700,000
Cap Outlay-Machinery/Equip	-	-	-	130,000
Total Capital Expenses	$ 57,880	$ -	$ 2,700,000	$ 3,830,000
Total Sewer Operations	**$ 4,572,603**	**$ 4,757,316**	**$ 7,712,910**	**$ 10,665,210**

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services				
Other Benefits - OPEB	$ 119,653	$ 154,316	$ 112,100	$ 160,000
Total Personal Services	$ 119,653	$ 154,316	$ 112,100	$ 160,000
Operating Expenses				
Internal Admin Costs	$ 932,000	$ 1,034,200	$ 939,100	$ 1,077,989
Other Misc.	24,116	-	-	30,000
Credit/Debit Card Fees	153,790	155,064	210,000	210,000
Payment In Lieu of Taxes	130,790	194,570	194,570	194,570
Privilege-Franchise Fee-Wtr	558,500	569,600	569,600	569,600
Privilege-Franchise Fee-Swr	705,900	715,000	714,990	714,990
Insurance	42,500	52,100	59,600	60,800
Total Operating Expenses	$ 2,547,597	$ 2,720,534	$ 2,687,860	$ 2,857,949
Transfers & Contingency				
Contingency -W&S	$ -	$ -	$ 200,000	$ 200,000
Total Transfers & Contingency	$ -	$ -	$ 200,000	$ 200,000
Total Non-Departmental	**$ 2,667,251**	**$ 2,874,850**	**$ 2,999,960**	**$ 3,217,949**
Total Utilities	**$ 11,071,633**	**$ 11,654,062**	**$ 23,095,645**	**$ 27,437,796**



Stormwater Management Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

City of North Lauderdale
Stormwater Management Fund

Mission

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

Core Services

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

Strategic Priorities and Performance Measures

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

Department Objectives:

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

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of catch basins inspected during the year.	100%	100%	100%	100%

Budget Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 268,468	$ 267,523	$ 395,070	$ 385,890
Operating Expenditures	287,943	291,089	847,620	943,548
Capital Expenditures	566,197	424,062	3,350,000	3,100,000
Total	**$ 1,122,608**	**$ 982,674**	**$ 4,592,690**	**$ 4,429,438**



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Stormwater Assessments	$ 1,110,676	$ 1,115,002	$ 1,103,700	$ 1,533,900
Stormwater Revenue-Other	31,974	32,139	31,800	31,800
Investment Earnings	3,701	(40,273)	3,000	10,000
State Grant	-	-	550,000	550,000
State Appropriations	-	-	1,000,000	950,000
Miscellaneous Revenue	713	2,929	-	-
Use of Fund Balance or Net Position	-	-	1,904,190	1,353,738
Total Revenue	**$ 1,147,065**	**$ 1,109,797**	**$ 4,592,690**	**$ 4,429,438**
Expenses				
Personal Services				
Regular Salaries and Wages	$ 192,324	$ 192,975	$ 263,760	$ 267,350
Sick and Vacation Payout	(3,143)	(11,414)	-	-
Overtime	21	-	1,000	5,000
FICA Taxes	13,616	13,865	20,260	20,840
401 (A) Retirement	23,531	26,202	36,830	38,130
457 Deferred Compensation	1,169	1,052	2,500	2,500
Health/Dental Insurance	38,803	42,796	68,320	49,670
Disability Insurance	1,490	1,452	1,680	1,680
Life Insurance	658	595	720	720
Total Personal Services	$ 268,468	$ 267,523	$ 395,070	$ 385,890
Operating Expenses				
Misc Consulting Services	$ -	$ -	$ 25,000	$ 75,000
Legal Services	315	1,449	-	-
Architect and Engineering	81,678	39,450	45,000	45,000
Internal Admin Costs	86,800	117,100	118,700	180,421
External Admin Costs	5,518	5,527	6,000	6,000
Street Sweeping	936	13,673	20,000	30,000
Storm Drain Maintenance	15,851	17,527	-	-
Statement Preparation	11	-	-	-
Assessment Commission	1,222	1,227	2,000	2,000
R&M-Equipment	1,535	3,225	25,000	-
R&M-Misc.	-	19,286	500,000	500,000
Other Current Charges - Misc	1,000	-	-	1,000
Payment In Lieu of Taxes	8,010	22,100	22,100	22,100
Environmental Permits	14,096	1,404	11,500	14,000
General Office Supplies	-	189	500	500
Fuel-City Vehicles	2,461	2,701	1,500	2,000
Operating Equipment	14,728	-	-	-
Chemicals	-	-	3,000	-
Uniform Purchase	169	-	-	-
Membership/Professional Dues	1,325	800	1,000	1,000
Workers' Compensation	2,820	4,380	4,720	3,127
Insurance	1,800	1,600	1,600	1,400
Vehicle Maintenance	-	-	-	-
Depreciation	47,669	39,451	60,000	60,000
Total Operating Expenses	$ 287,943	$ 291,089	$ 847,620	$ 943,548

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Capital Expenses				
Capital Improvements O/T Buildings	$ 566,197	$ 424,062	$ 1,800,000	$ 800,000
Infrastructure BC 008 (Surtax)	-	-	-	800,000
Capital Imp O/T Buildings-Grant C14 Pump Station	-	-	1,000,000	1,000,000
Capital Imp O/T Buildings-Grant Backflow Valve	-	-	550,000	500,000
Total Capital Expenses	$ 566,197	$ 424,062	$ 3,350,000	$ 3,100,000
Transfers & Contingency				
Contingency-Stormwater	$ -	$ -	$ -	$ -
Total Transfers & Contingency	$ -	$ -	$ -	$ -
Total Stormwater Maintenance	**$ 1,122,608**	**$ 982,674**	**$ 4,592,690**	**$ 4,429,438**
Change in Net Position	**$ 24,457**	**$ 127,123**	**$ (1,904,190)**	**$ (1,353,738)**
Net Position, Beginning	$ 3,428,677	$ 3,453,134	$ 3,580,257	$ 1,676,067
Net Position, Ending	**$ 3,453,134**	**$ 3,580,257**	**$ 1,676,067**	**$ 322,329**
Net Position				
Net Investment in Capital Assets	$ 356,734	$ 372,416	$ 372,416	$ 372,416
Unrestricted	3,096,400	3,207,841	1,303,651	(50,087)
Total Net Position [1]	**$ 3,453,134**	**$ 3,580,257**	**$ 1,676,067**	**$ 322,329**

[1] **NET POSITION WILL NOT BE NEGATIVE DUE TO UNEXPENDED CAPITAL IN 2023**

Stormwater Maintenance Assessment		**FY 2024**
Assessable Number of Units		15,977.71
Assessment Rate	$	100.00
Gross Assessments	$	1,597,771
Less 4% Discount		4%
Assessments Revenue (net)	**$**	**1,533,900**



Vehicle Maintenance Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

City of North Lauderdale
Vehicle Maintenance Fund

Mission

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

Core Services

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

Strategic Priorities and Performance Measures *

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

Department Objectives:

* Ensure preventative maintenance is scheduled for vehicles throughout each year

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of scheduled preventative maintenance performed during the year.	100%	100%	100%	100%

* Administered by Public Works.

Budget Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Operating Expenses	$ 140,543	$ 143,625	$ 179,300	$ 173,650
Total	**$ 140,543**	**$ 143,625**	**$ 179,300**	**$ 173,650**



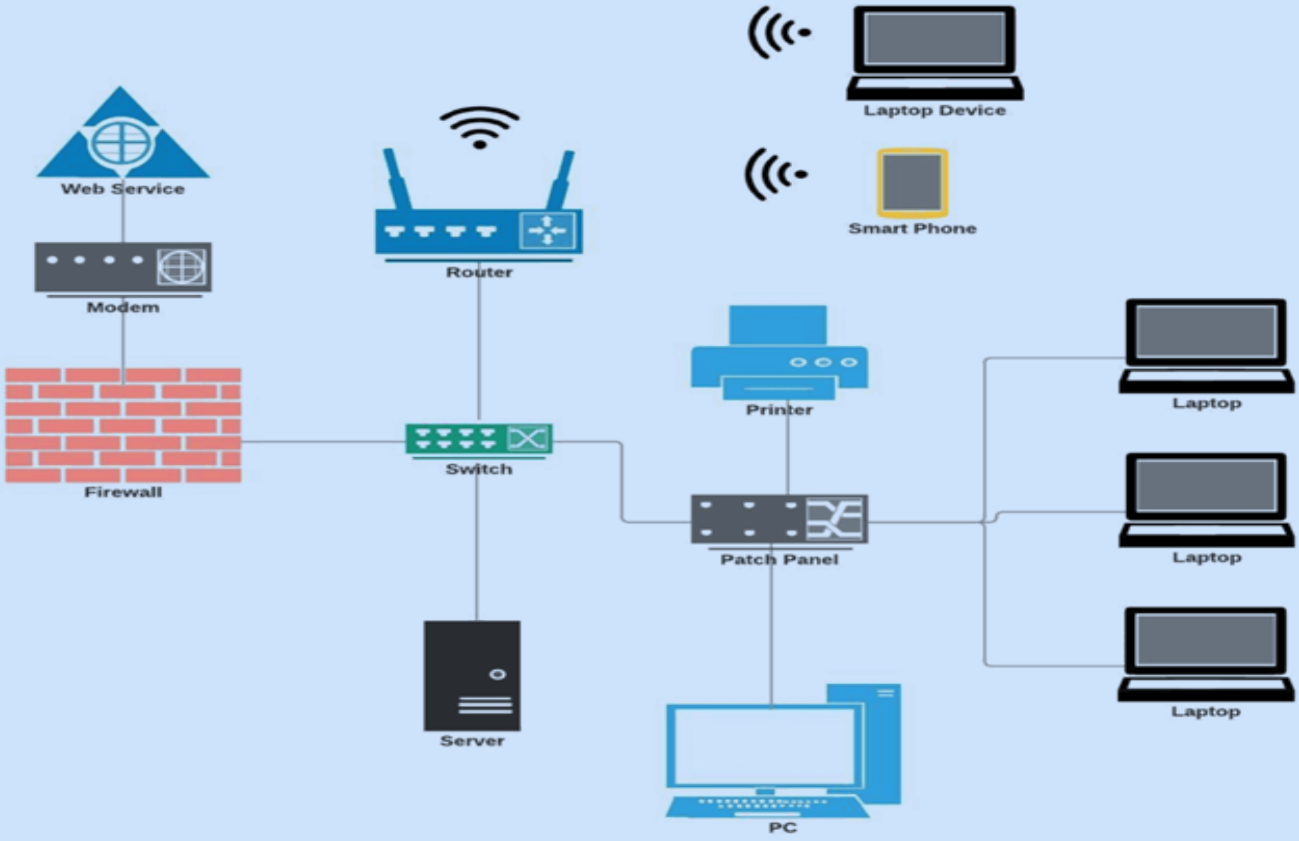
City of North Lauderdale
Schedule of Revenue and Expenses
Vehicle Maintenance Internal Service Fund (Fund 501)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Interest Earnings	$ 1,832	$ 9,460	$ 1,300	$ 8,000
Charges for Services	-	73,700	70,400	70,300
Use of Fund Balance	-	-	107,600	95,350
Total Revenue	**$ 1,832**	**$ 83,160**	**$ 179,300**	**$ 173,650**
Expenses				
Operating Expenses				
Garage - Service Contract	$ 17,828	$ 14,058	$ 25,000	$ 25,000
Electricity	1,082	1,440	2,000	1,500
Water/Sewer/Garbage	-	-	-	-
Vehicle Repairs	5,701	15	10,000	10,000
Other Current Charges-Misc.	13,562	10,284	15,000	15,000
Car Wash	-	263	3,000	3,000
Vehicle Parts	45,670	31,565	38,000	38,000
Insurance	56,700	86,000	86,300	81,150
Depreciation/loss on disposal	-	-	-	-
Total Operating Expenses	$ 140,543	$ 143,625	$ 179,300	$ 173,650
Total Expenses	**$ 140,543**	**$ 143,625**	**$ 179,300**	**$ 173,650**
Change in Net Position	**$ (138,711)**	**$ (60,465)**	**$ (107,600)**	**$ (95,350)**
Net Position, Beginning	$ 1,604,500	$ 1,465,789	$ 1,405,324	$ 1,297,724
Net Position, Ending	**$ 1,465,789**	**$ 1,405,324**	**$ 1,297,724**	**$ 1,202,374**
Net Position				
Unrestricted	$ 1,465,789	$ 1,405,324	$ 1,297,724	$ 1,202,374
Total Net Position	**$ 1,465,789**	**$ 1,405,324**	**$ 1,297,724**	**$ 1,202,374**

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

	Units of Service	Leased	Total		Vehicle Charge FY 2024
General Fund (001):					
City Manager (0501)	0	1	1		800
Public Works					
Building Maintenance (3941)	6	5	11		13,300
Grounds Maintenance (3944)	0	6	6		4,500
Canal Maintenance (3947)	2	1	3		3,900
Parks (7071)	4	6	10		10,900
Recreation (7072)	11	0	11		17,500
Community Development (3005)	0	1	1		800
Code (3020)	0	7	7		5,300
Total General Fund (001):	**23**	**27**	**50**	**$**	**57,000**
Streets Maintenance Fund (111):					
Street Maintenance (3946)	0	2	2		1,500
IT Fund (530):					
Street Maintenance (3946)	0	1	1		800
Utilities Fund (401):					
Administration (3933)	1	0	1		1,600
Water Distribution (3936)	2	2	4		4,700
Sewer Operations (3939)	2	2	4		4,700
Total Utilities Fund (401):	**5**	**4**	**9**	**$**	**11,000**
Total of All Funds	**28**	**34**	**62**	**$**	**70,300**

Allocation Summary:	Vehicle Charge
General Fund	82%
Street Maintnence Fund	0%
Information Technology Fund	0%
Utilities Fund	18%
	100%



Information Technology Fund

City of North Lauderdale
Information Technology Fund

Mission

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

Core Services

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

Strategic Priorities and Performance Measures

Citywide Goal: Enhance transparency with effective communication.

Department Objectives:

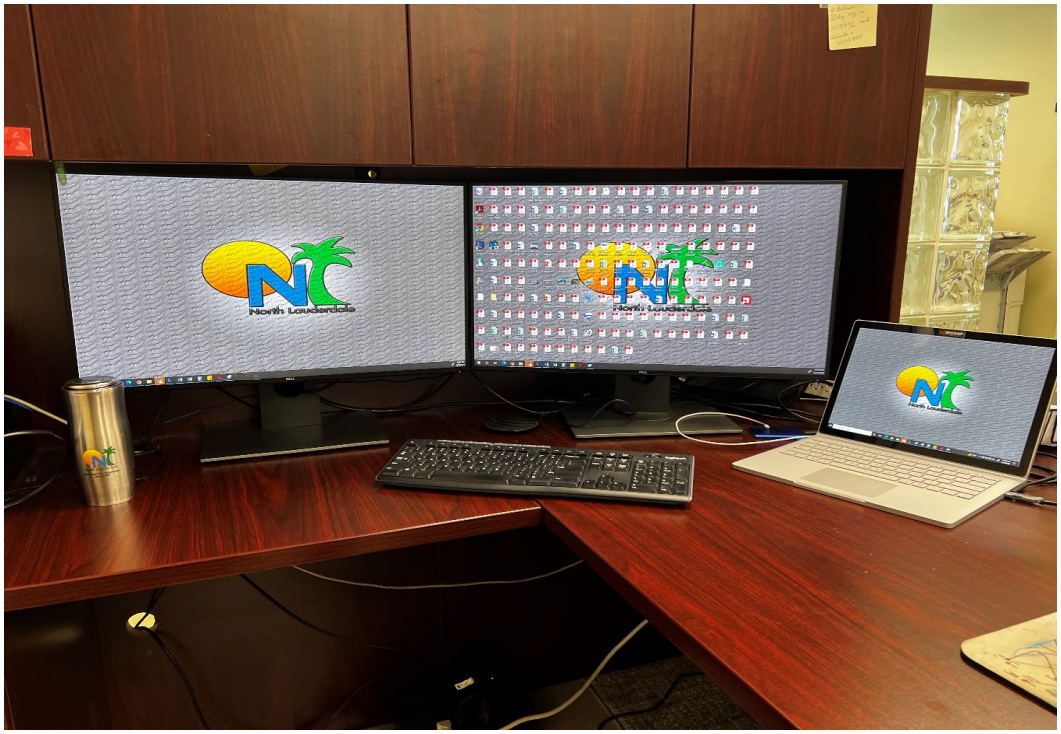
* Maintain the City's website and virtual private network remote processing to allow 24/7 access and use by residents and employees.
* Perform a minimum of 20 daily and eight full system back-ups.
* Respond to emergency requests for rectifying system failures within one hour.
* Convert a minimum of one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

Performance Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Goal	FY 2024 Goal
Percent of time the City's website and virtual private network remote processing is accessible.	98%	99%	99%	99%
Percent of time 20 daily and eight full system back-ups are performed.	97%	100%	100%	100%
Percent of time emergency tickets for rectifying system requests are responded to within one hour.	99%	99%	99%	99%
Number of forms converted to online/fillable forms.	4	3	4	5

City of North Lauderdale
Information Technology Fund

Budget Expenses

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Personal Services	$ 458,917	$ 516,377	$ 554,215	$ 717,890
Operating Expenditures	697,331	835,320	925,075	1,006,615
Capital Expenditures	20,770	-	160,000	470,000
Transfers & Contingency	-	-	60,000	60,000
Total	**$ 1,177,019**	**$ 1,351,697**	**$ 1,699,290**	**$ 2,254,505**

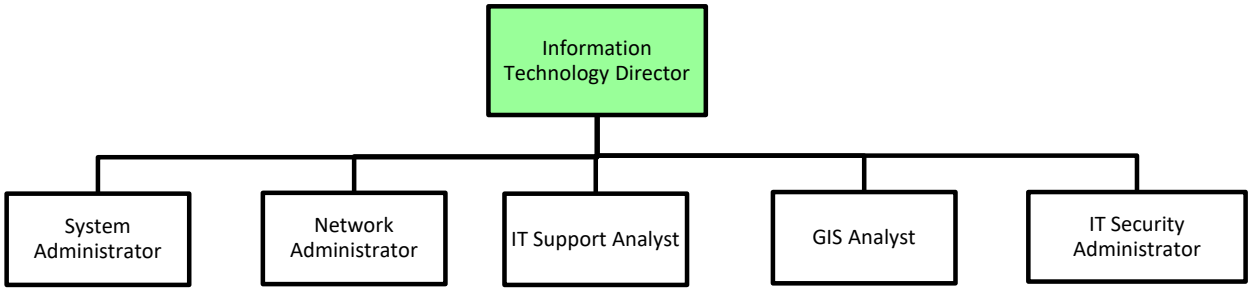


A sample desktop computer work station for City employees.

City of North Lauderdale
Personnel Summary
Information Technology Department

Personnel	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Budget
Information Technology Director [1]	1	1	1
System Administrator	1	1	1
Network Administrator	1	1	1
IT Support Analyst	1	1	1
GIS Analyst	1	1	1
IT Security Administrator	-	-	1
Total Information Technology	**5**	**5**	**6**

[1] Chief Information Technology Officer reclassed to Information Technology Director for FY2024.



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Charges for Services	$ 1,296,570	$ 1,578,190	$ 1,347,290	$ 1,854,450
Interest Earnings	3,554	18,226	2,000	10,020
Miscellaneous Revenue	80,489	-	-	-
Use of Fund Balance or Net Position	-	-	350,000	390,035
Total Revenue	**$ 1,380,613**	**$ 1,596,416**	**$ 1,699,290**	**$ 2,254,505**
Expenses				
Personal Services				
Regular Salaries And Wages	$ 297,267	$ 328,002	$ 376,150	$ 473,215
Sick and Vacation Payout	15,228	18,638	-	-
Car Allowance	1,200	692	-	-
Overtime	11,060	12,256	11,000	11,000
Tuition Assistance	-	2,734	-	24,000
FICA Taxes	23,042	25,604	29,620	37,100
401 (A) Retirement	36,972	45,517	52,250	67,790
457 Deferred Compensation	4,982	5,521	5,750	5,750
Health/Dental Insurance	65,744	73,488	75,200	94,790
Disability Insurance	2,601	3,028	3,300	3,300
Life Insurance	822	897	945	945
Total Personal Services	$ 458,917	$ 516,377	$ 554,215	$ 717,890
Operating Expenses				
System Consulting	$ 20,829	$ 31,183	$ 87,000	$ 90,000
Travel And Per Diem	-	1,928	2,000	2,000
Communication Services	66,403	87,130	97,000	120,000
Communication-Internet	-	-	-	-
Vehicle Lease Payments	-	2,889	6,310	6,500
R&M-Computer Software	229,615	281,992	260,000	290,000
R&M-Server Maintenance	-	4,465	-	4,000
R&M-Munis Software Maint	96,897	154,748	160,000	190,000
R&M-Misc Other	-	-	10,000	8,000
Other Current Charges-Misc	298	479	6,000	5,000
General Office Supplies	7,397	2,460	4,000	4,000
Computer Software- Not Capital	46,388	57,744	50,000	60,000
Fuel-City Vehicles	-	1,232	2,600	4,000
Computer Hardware- Not Capital	96,587	109,598	55,500	65,000
Memberships/Professional Dues	200	200	3,500	3,500
Training And Seminars	14,635	11,795	25,000	25,000
Workers' Compensation	960	2,470	3,890	315
Vehicle Maintenance	-	-	600	800
Insurance	2,900	3,200	3,500	3,500
Depreciation	114,222	81,807	148,175	125,000
Total Operating Expenses	$ 697,331	$ 835,320	$ 925,075	$ 1,006,615

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Capital Expenses				
Capital Outlay- Hardware	$ 20,770	$ -	$ 100,000	$ 300,000
Capital Outlay- Software	-	-	60,000	170,000
Total Capital Expenses	$ 20,770	$ -	$ 160,000	$ 470,000
Transfers & Contingency				
Contingency	$ -	$ -	$ 60,000	$ 60,000
Total Transfers & Contingency	$ -	$ -	$ 60,000	$ 60,000
Total Expenses	**$ 1,177,019**	**$ 1,351,697**	**$ 1,699,290**	**$ 2,254,505**
Change in Net Position	**$ 203,594**	**$ 244,719**	**$ (350,000)**	**$ (390,035)**
Net Position, Beginning	$ 2,546,239	$ 2,749,833	$ 2,994,552	$ 2,644,552
Net Position, Ending	**$ 2,749,833**	**$ 2,994,552**	**$ 2,644,552**	**$ 2,254,517**
Net Position				
Net Investment in Capital Assets	$ 749,428	$ 749,920	$ 749,920	$ 749,920
Unrestricted	2,000,405	2,244,632	1,894,632	1,504,597
Total Net Position	**$ 2,749,833**	**$ 2,994,552**	**$ 2,644,552**	**$ 2,254,517**

City of North Lauderdale

Schedule of Fees Assessed to Departments

Information Technology Internal Service Fund (Fund 530)

	Units of Service		IT Charge FY 2024
General Fund (001):			
City Commission (0101)	23	$	235,680
City Manager (0501)	3	$	30,740
City Clerk (1801)	4	$	40,990
Human Resources (0601)	6	$	61,480
Finance (0906)	10	$	102,470
Public Works			
Building Maintenance/Administration (3941)	23	$	235,680
Parks and Recreation			
Parks (7071)	15	$	153,710
Recreation (7072)	7	$	71,730
Aquatics (7074)	2	$	20,490
Community Development (3005)	27	$	276,670
Code (3020)	9	$	92,220
Total General Fund (001):	**129**	**$**	**1,321,860**
Street Maintenance Fund (111):	**2**	**$**	**20,490**
Fire/Rescue Fund (115):	**29**	**$**	**297,160**
Utilities Fund (401):			
Administration (3933)	5	$	61,240
Water Distribution/ Billing (3936)	12	$	122,960
Sewer Operations (3939)	3	$	30,740
Total Utilities Fund (401):	**20**	**$**	**214,940**
Total All Funds	**180**	**$**	**1,854,450**
Total Allocation		**$**	**1,854,450**

City of North Lauderdale

Schedule of Fees Assessed to Departments

Information Technology Internal Service Fund (Fund 530)

		IT Fee
Allocation Summary:		
General Fund		71%
Street Maintenance Fund		1%
Fire/Rescue Fund		16%
Utilities Fund		12%
		100%
Allocation per computer:		
Total Cost of I.T. fund	$	2,264,480
Less: Interest Earnings		(10,020)
Use of Fund Balance (Difference for balancing)		(360,000)
Less: PW work order system		(40,000)
Net Revenue	$	1,844,460
Number of Units		180
Cost Charged per Unit	$	10,247



Insurance Fund

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Revenue				
Interest Earnings	$ 5,578	$ (39,338)	$ 1,980	$ 50,000
Insurance Proceeds-Not City Reimburse	44,718	-	-	-
Charges for Services-Workers Compensation	135,790	120,290	140,230	166,800
Charges for Services-General Insurance	417,300	493,200	533,700	545,350
Use of Fund Balance	-	-	400,000	696,650
Total Revenue	**$ 603,386**	**$ 574,152**	**$ 1,075,910**	**$ 1,458,800**
Expenses				
Operating Expenses				
Legal Srvs-Outside Counsel	$ -	$ 75	$ 4,000	$ 4,000
General Liability	162,085	166,388	175,000	210,000
Automotive Insurance	69,651	76,311	82,800	85,000
Property Insurance	251,108	281,771	295,900	650,000
Other Insurance	3,817	1,823	12,000	12,000
Workers Compensation Exp	239,104	338,886	315,210	316,800
SIR Liability	23,166	25,633	-	-
Other Claims	8,704	2,450	60,000	50,000
Accident Prevention	1,119	-	6,000	6,000
Total Operating Expenses	$ 758,754	$ 893,337	$ 950,910	$ 1,333,800
Transfers & Contingency				
Contingency	$ -	$ -	$ 125,000	$ 125,000
Total Transfers & Contingency	$ -	$ -	$ 125,000	$ 125,000
Total Expenses	**$ 758,754**	**$ 893,337**	**$ 1,075,910**	**$ 1,458,800**
Change in Net Position	**$ (155,368)**	**$ (319,185)**	**$ (400,000)**	**$ (696,650)**
Net Position, Beginning	$ 4,373,661	$ 4,218,293	$ 3,899,108	$ 3,499,108
Net Position, Ending	**$ 4,218,293**	**$ 3,899,108**	**$ 3,499,108**	**$ 2,802,458**
Net Position				
Unrestricted	$ 4,218,293	$ 3,899,108	$ 3,499,108	$ 2,802,458
Total Net Position	**$ 4,218,293**	**$ 3,899,108**	**$ 3,499,108**	**$ 2,802,458**

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

	Workers' Comp	General Liability	Automobile	Property	Other Insurance	Total FY 2024
General Fund (001):						
City Commission *(0101)*	$ 450	$ -	$ -	$ -	$ -	$ 450
City Manager (0501)	302	-	-	-	-	302
Human Resources (0601)	192	-	-	-	-	192
Finance (0906)	571	-	-	-	-	571
City Clerk *(1801)*	144	-	-	-	-	144
Community Development *(3005)*	596	-	-	-	-	596
Code *(3020)*	3,233	-	-	-	-	3,233
Building Maintenance *(3941)*	6,487	-	-	-	-	6,487
Grounds Maintenance *(3944)*	5,759	-	-	-	-	5,759
Canal Maintenance *(3947)*	4,678	-	-	-	-	4,678
Solid Waste *(3948)*	42	-	-	-	-	42
Parks *(7071)*	22,550	-	-	-	-	22,550
Recreation *(7072)*	13,533	-	-	-	-	13,533
Non-departmental *(9899)*	-	185,000	-	99,100	40,400	324,500
Total General Fund (001):	$ 58,537	$ 185,000	$ -	$ 99,100	$ 40,400	$ 383,037
Street Maintenance Fund (111):						
Street Maintenance *(3946)*	$ 3,576	$ -	$ -	$ -	$ -	$ 3,576
Total Street Maintenance Fund (111):	$ 3,576	$ -	$ -	$ -	$ -	$ 3,576
Fire/Rescue Fund (115):						
Administrative *(2001)*	$ 3,437	$ -	$ -	$ -	$ -	$ 3,437
Operating *(2025)*	89,094	-	-	-	-	89,094
Non-departmental *(9999)*	-	-	-	63,200	10,800	74,000
Total Fire/Rescue Fund (115):	$ 92,531	$ -	$ -	$ 63,200	$ 10,800	$ 166,531
Utilities Fund (401):						
Administration *(3933)*	$ 1,559	$ -	$ -	$ -	$ -	$ 1,559
Water Distribution *(3936)*	4,030	-	-	-	-	4,030
Sewer Operations *(3939)*	3,125	-	-	-	-	3,125
Non-departmental (*3999)*	-	-	-	44,200	16,600	60,800
Total Utilities Fund (401):	$ 8,714	$ -	$ -	$ 44,200	$ 16,600	$ 69,514
Stormwater Management Fund (411):	$ 3,127	$ -	$ -	$ -	$ 1,400	$ 4,527
Vehicle Maintenance Fund (501):	$ -	$ -	$ 77,650	$ 2,100	$ 1,400	$ 81,150
Information Technology Fund (530):	$ 315	$ -	$ -	$ 2,100	$ 1,400	$ 3,815
Total	**$ 166,800**	**$ 185,000**	**$ 77,650**	**$ 210,700**	**$ 72,000**	**$ 712,150**

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Capital Improvement Program

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

Capital Improvement Program

Description

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

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

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

Since CIP projects impact the annual operating budget, the two must be created in unison. A detailed list of planned projects for the 5-Year period of FY 2024 – FY 2028 is included in this section. In addition, the estimated operating impact of the projects are listed on each individual project page.

Impact of Capital Budgets

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

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

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

Strategic Planning

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

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

Cash vs. Debt Philosophy

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

Large capital expenditures, such as fire trucks or buildings, are usually financed through some type of debt issuance that will be repaid over a number of years. Financing the cost of the item over several years allows for a "smoothing"

of the cost to those actually receiving the benefit. For example, a building with a significant cost may provide a benefit to the community for 30-40 years, thereby making it possible for future recipients to bear the cost of the debt.

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

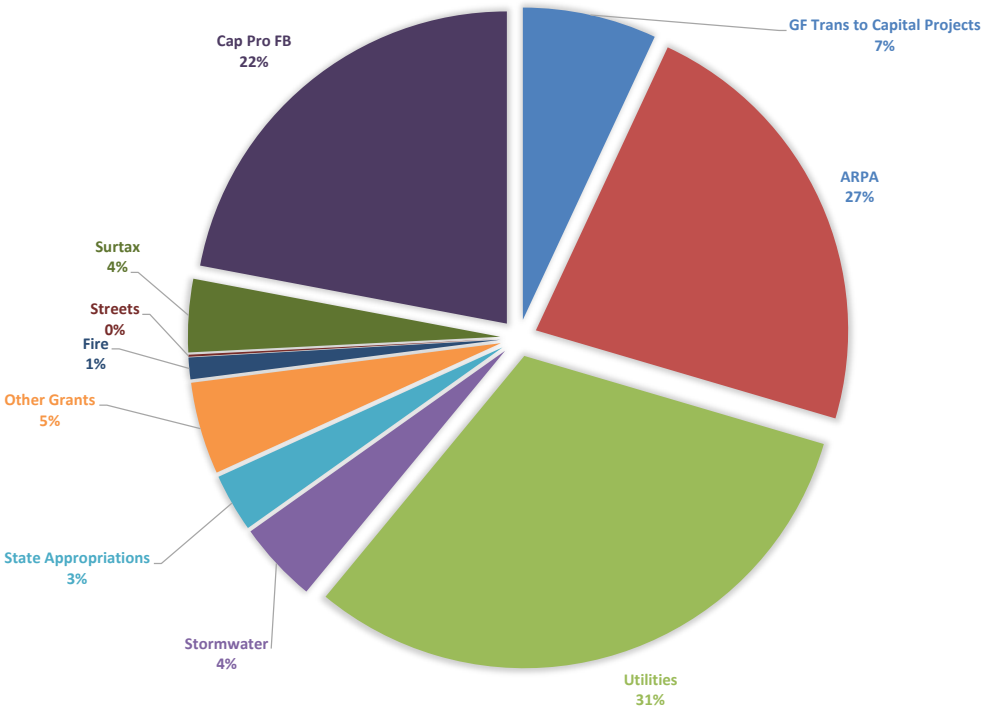
City of North Lauderdale

Capital Improvement Plan Schedule of Revenue and Expenditures/Expenses

	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	Five Year Total
Revenue						
General Fund 001	$ 2,645,000	$ 1,450,000	$ 870,000	$ 2,325,000	$ 555,000	$ 7,845,000
ARPA General Fund 005	8,620,046	-	-	-	-	8,620,046
Street Maintenance Fund 111	40,000	-	-	-	-	40,000
Transportation Surtax Fund 113	1,440,092					1,440,092
Fire Rescue Fund 115	428,000	500,000	500,000	-	1,500,000	2,928,000
Water Control District Fund 131	-	-	775,000	-	-	775,000
Capital Projects Fund 311	8,394,479	-		-	-	8,394,479
Water/Wastewater Utilities Fund 401	11,980,000	5,950,000	-	350,000	-	18,280,000
Stormwater Utility Fund 411	1,600,000	900,000	900,000	900,000	1,450,000	5,750,000
Information Technology Fund 530	-	450,000	-	1,120,000	-	1,570,000
State Appropriations Grant	1,150,000	-	-	-	-	1,150,000
Resilient Florida Grant	1,550,000	4,000,000	600,000	-	-	6,150,000
CDBG Grant	270,000					270,000
Rebuild Florida Grant	-	3,285,000	-	-	-	3,285,000
Total Revenue	**$ 38,117,617**	**$ 16,535,000**	**$ 3,645,000**	**$ 4,695,000**	**$ 3,505,000**	**$ 66,497,617**
Expenditures/Expenses						
Project						
Parks and Recreation Bus Replacement	$ -	$ 150,000	$ -	$ 150,000	$ -	$ 300,000
Silver Lakes Park Recreation Amenities	50,000	400,000	-	-	-	450,000
Landings Park Renovations	75,000	400,000	-	-	-	475,000
ADA Compliance	-	500,000	700,000	1,000,000	555,000	2,755,000
Fusco Park Enhancements	270,000	-	-	-	-	270,000
Teen Center Upgrades	20,000	-	-	50,000	-	70,000
Front Entrance Estate Style Fencing at Hamptons Pines Park	125,000	-	-	-	-	125,000
Braeburn Park Improvements	-	-	-	1,000,000	-	1,000,000
Safety Fencing at Hamptons Pines Park	-	-	70,000	-	-	70,000
Parks System and Site Master Plan	-	-	-	125,000	-	125,000
Police License Plate Readers	500,000	-	-	-	-	500,000
Cement Mixer	40,000	-	-	-	-	40,000
Silver Lakes Drainage Improvement	2,240,092	-	-	-	-	2,240,092
Fire Radios	325,000	-	-	-	-	325,000
Fire Self-Contained Breathing Apparatus (SCBA)	-	-	300,000	-	-	300,000
Fire Stretcher	43,000	-	-	-	-	43,000
Fire Life Pack	35,000	-	-	-	-	35,000
Fire Training Academy	225,000	500,000	200,000	-	-	925,000
Fire Ladder Truck	-	-	-	-	1,500,000	1,500,000
Teen Center Generator * A	156,075	-	-	-	-	156,075
Station 44 Storage Room * A	245,130	-	-	-	-	245,130
Fire Rescue Ambulance * A	450,000	-	-	-	-	450,000
Fire Engine * A	180,885	-	-	-	-	180,885
Audio Visual for Broadcasting * A	187,956	-	-	-	-	187,956
Mobile Workforce	-	-	-	120,000	-	120,000
Broadband Infrastructure	-	-	-	1,000,000	-	1,000,000
Information Technology Data Center Relocation	-	450,000	-	-	-	450,000
Solar Initiative	-	-	100,000	-	-	100,000
Rock Island Road Wall	2,000,000	-	-	-	-	2,000,000
City Hall Renovation/Expansion	8,269,479	-	-	-	-	8,269,479
Operations Center *A	1,000,000	-	-	-	-	1,000,000
SCADA System * A	1,600,000	-	-	-	-	1,600,000
Raw Water Well *A	2,000,000	-	-	-	-	2,000,000
Digital Water Meters and Backflow Preventers *A	2,800,000	-	-	-	-	2,800,000
Replacement of East and West Water Treatment Units	5,950,000	5,950,000	-	-	-	11,900,000
Lift Stations	2,900,000	-	-	-	-	2,900,000
Lift Station Bypass Pumps	130,000	-	-	-	-	130,000
Camera Inspection Vehicle	-	-	-	350,000	-	350,000
C-14 Pump Station	1,000,000	6,285,000	-	-	-	7,285,000
Stormwater Utility Backflow Prevention Project	500,000	-	-	-	-	500,000
Culvert Replacement *A	1,800,000	900,000	900,000	900,000	900,000	5,400,000
Vacuum Truck	-	-	-	-	550,000	550,000
Canal Bank Restoration *A	3,000,000	1,000,000	1,200,000	-	-	5,200,000
Harvester	-	-	175,000	-	-	175,000
Total Expenditures/Expenses	**$ 38,117,617**	**$ 16,535,000**	**$ 3,645,000**	**$ 4,695,000**	**$ 3,505,000**	**$ 66,497,617**

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

FY 2024 FUNDING OF CIP



CAPITAL IMPROVEMENT PROGRAM

Parks and Recreation Bus Replacement



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

Fund	General Fund 001
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	150,000	-	150,000	-	300,000
Total	**$ -**	**$ 150,000**	**$ -**	**$ 150,000**	**$ -**	**$ 300,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Maint.	$ -	$ (3,500)	$ (3,500)	$ (2,000)	$ (2,000)	$ (11,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Silver Lakes Park Recreation Amenities



The renovation will include an upgrade to all outdoor amenities, including changing six tennis courts to three tennis courts and adding six pickle ball courts, repurposing the racquetball court to a hard surface soccer field, resurfacing the track, and upgrading fencing for security.

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

Fund	Capital Projects Fund 311
Funding Source(s)	Capital Projects $50,000, General Fund $400,000 (Grants to be Applied For)

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Construction	-	400,000	-	-	-	400,000
Other	-	-	-	-	-	-
Total	**$ 50,000**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ 450,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Increased Maint.	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 20,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Landings Park Renovations



The renovations will include adding a walking path that embraces the water view, and upgrade restroom building, and the park fencing. The project also consists of converting the existing racquet ball courts into multi-purpose courts with amenities requested by residents. Also, add shade structures where appropriate throughout the park.

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

Fund	Capital Projects Fund 311
Funding Source(s)	Capital Projects $75,000; General Fund $400,000 (Grants to be Applied For)

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Construction	-	400,000	-	-	-	400,000
Other	-	-	-	-	-	-
Total	**$ 75,000**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ 475,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Increased Maint.	$ 2,500	$ 11,500	$ 11,500	$ 11,500	$ 11,500	$ 48,500
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

ADA Compliance



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

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ 50,000	$ 70,000	$ 100,000	$ 55,000	$ 275,000
Construction	-	450,000	630,000	900,000	500,000	2,480,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ 500,000**	**$ 700,000**	**$ 1,000,000**	**$ 555,000**	**$ 2,755,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
TBD	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fusco Park Enhancements



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

Project will only commence if grant funding is received.

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Construction	240,000	-	-	-	-	240,000
Other	-	-	-	-	-	-
Total	**$ 270,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 270,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Maint Costs - Personnel	$ -	$ 5,000	$ 5,500	$ 6,000	$ 6,500	$ 23,000
Materials	-	1,000	1,000	1,000	1,000	4,000
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Teen Center Upgrades



This project consists of adding two security doors to increase safety for the children and staff. The project also includes installing divide partitions and sound panels in the back half of the facility. This project allows the room to be divided based on the needs of the program. The sound panels would reduce the noise levels when the aftercare program is in session and eliminates distractions to the participants and other staff coordinating other recreation programs.

The purchase and installation of the sound panels is included in FY 2024.

Fund	General Fund
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	20,000	-	-	50,000	-	70,000
Total	**$ 20,000**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 70,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Maintenance	$ -	$ 500	$ 500	$ 750	$ 750	$ 2,500
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Front Entrance Estate Style Fencing at Hamptons Pines Park



The project consists of adding new Estate Style Fencing in front of Hamton Pines Park. Staff is required to install temporary fencing during special events to comply with BSO public safety requirements during large special events. The costs for temporary fencing is approximately $10,000 annually and this request would reduce the need for temporary fencing to protect the front border of the park. The life expectancy of the fence is 25 years, which would reduce costs by $250,000 over the life expectancy of the fence. The net savings would be approximately $125,000.

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ 12,500	$ -	$ -	$ -	$ -	$ 12,500
Construction	112,500	-	-	-	-	112,500
Other	-	-	-	-	-	-
Total	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Temporary Fencing	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (50,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Braeburn Park Improvements



The project consists of adding a new parking area, park entrance, restroom building, ADA accessible walking path with a connective loop, shade structures where appropriate, playground and outdoor fitness zone surfacing and shade structures, landscaping and park signage.

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ 125,000	$ -	$ 125,000
Construction	-	-	-	875,000	-	875,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ 1,000,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Maintenance	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Safety Fencing at Hamptons Pines Park



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

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

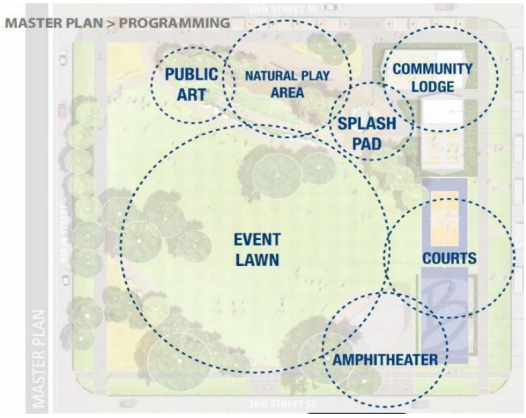
Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ 7,000	$ -	$ -	$ 7,000
Construction	-	-	63,000	-	-	63,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 70,000**	**$ -**	**$ -**	**$ 70,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Parks System and Site Master Plan



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

Fund	General Fund
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	-	-	125,000	-	125,000
Total	**$ -**	**$ -**	**$ -**	**$ 125,000**	**$ -**	**$ 125,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Police License Plate Readers



Installation of License Plate Recognition (LPR) cameras will support the public safety that the Broward Sheriff's Office (BSO) provides to North Lauderdale. The cameras will provide BSO staff with additional awareness and assist in investigations. The camera systems will be installed in strategic locations to mitigate crime and act as a force multiplier.

Fund	General Fund
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	500,000	-	-	-	-	500,000
Total	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Annual Fees/Maint	$ -	$ 3,000	$ 3,000	$ 5,000	$ 5,000	$ 16,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Cement Mixer



A cement mixer is a device that homogeneously combines cement, aggregates such as sand or gravel, and water to form concrete. This device will assist the street division in efficiently completing concrete work.

Fund	Streets Fund 111
Funding Source(s)	Streets Fund

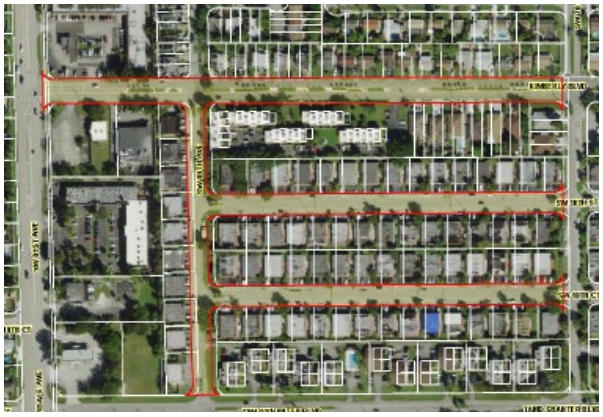
Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	40,000	-	-	-	-	40,000
Total	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Silver Lakes Drainage Improvement



During intense rain events, the Silver Lakes area experiences extensive flooding leaving the roadways under water. Drainage pipes are needed to enhance the drainage system between SW 78th Avenue and SW 80th Avenue and SW 10th Court.

Fund	Transportation Surtax Fund 113; Stormwater Fund 411
Funding Source(s)	Broward County Surtax $1,440,092; Stormwater $800,000

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	2,240,092	-	-	-	-	2,240,092
Other	-	-	-	-	-	-
Total	**$ 2,240,092**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,240,092**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Radios



The technology of communication continues to advance and change at a rapid pace. Per the Broward 911 communications contract, the cities are responsible for the purchase and maintenance of the station alerting systems and all radios. In order to meet the communication requirements and the contract, radio upgrades are required.

State appropriations were applied for and approved in the 2023 Legislative Session.

Fund	Fire/Rescue Fund 115
Funding Source(s)	Fire/Rescue Fund $125k, State Appropriations $200k

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	325,000	-	-	-	-	325,000
Total	**$ 325,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 325,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Replacement-No Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Self-Contained Breathing Apparatus (SCBA)



Self-Contained Breathing Apparatus (SCBA), or Air Packs, are used by firefighters to enter fire and/or toxic air situations, such as structural fires, car fires, toxic chemical spills, and other hazardous events.

SCBA'S themselves are maintained, serviced and certified every year by a certified vendor. 10 years is the maximum shelf life recommended by National Fire Prevention Association (NFPA) for urban or city use. The North Lauderdale Fire Rescue Department must keep enough SCBA'S on each frontline fire truck, including ambulances, for all firefighters to have on every shift. Extra packs and air bottles are also needed for break downs and large-scale events.

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	-	300,000	-	-	300,000
Total	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ 300,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Replacement-No Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Stretcher



The Fire Department has four rescue transport vehicles. Each vehicle has a stretcher for patient transport. The two reserve transports are given the older stretchers. Each stretcher has a 10-12 year useful life. The department needs to purchase a new stretcher for a main unit and rotate a stretcher back to the reserve unit.

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	43,000	-	-	-	-	43,000
Total	**$ 43,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 43,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Replacement-No Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Life Pack



The Fire Department currently has six monitor defibrillators for the four frontline trucks and the two reserve transport units. The department needs an additional unit to use on our back-up fire engine and to have a spare that can be utilized in our training center.

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	35,000	-	-	-	-	35,000
Total	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Replacement-No Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Training Academy



The City has constructed a state of the art Fire Training Tower which was complete in FY2023. This project includes the capital needs to expand and remodel the existing classroom facility (FY2025-2026) and add the propane generator and burn room (FY2024) to facilitate a clean fire simulation.

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
Construction	-	425,000	200,000	-	-	625,000
Other	225,000		-	-	-	225,000
Total	**$ 225,000**	**$ 500,000**	**$ 200,000**	**$ -**	**$ -**	**$ 925,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Detailed Analysis Underway	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Ladder Truck



In 2028 the Fire Department will need to replace the existing quint ladder truck which has been in service since 2012. The City needs a ladder truck to protect its higher structures and maintain the ISO rating.

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-		-	-	1,500,000	1,500,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ 1,500,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Replacement-No Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Teen Center Generator * [A]



The Teen Center is currently in need of a new generator. The original generator is not large enough to run the entire expanded building. The proposed replacement unit will be larger and function in a standby capacity. Depending on the severity of a storm, the Teen Center may be used by City and Broward Sheriff's Office (BSO) staff. The original generator can be repurposed at another location.

The project will be funded by the American Rescue Plan (ARPA).

Fund	ARPA General Fund Subfund 005
Funding Source(s)	ARPA Funding

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	156,075	-	-	-	-	156,075
Total	**$ 156,075**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 156,075**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Station 44 Storage Room * [A]



A storage room for infectious and fire personal protective equipment (PPE) is needed at Station 44. The room must have positive ventilation, air conditioning, and accessibility to the bay floor. It will serve to protect the PPE from potential contamination of exhaust, heat and dirt from the trucks.

The project will be funded by the American Rescue Plan (ARPA).

Design was encumbered in FY2023 with construction anticipated in FY2024.

Fund	ARPA General Fund Subfund 005
Funding Source(s)	ARPA Funding

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	217,500	-	-	-	-	217,500
Other	27,630	-	-	-	-	27,630
Total	**$ 245,130**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 245,130**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Increased Utilities and Maint.	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Fire Rescue Ambulance * [A]



The Fire Department will be replacing a 2011 ambulance. A Request for Proposals (RFP) was released in FY2023. Award and issuance of a purchase order is anticipated for Fall of 2023.

The ambulance will be funded by the American Rescue Plan (ARPA).

Fund	ARPA General Fund Subfund 005
Funding Source(s)	ARPA Funding

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	450,000	-	-	-	-	450,000
Total	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 450,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Maint.	$ (5,000)	$ (5,000)	$ (3,500)	$ (3,500)	$ (1,500)	$ (18,500)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Fire Engine * [A]



The Fire Department will be replacing a fire engine. The new vehicle will become a front-line vehicle with the 2013 engine moving into a backup position. The 2004 engine that is currently serving as the backup unit will transition to the training academy.

The truck will be purchased utilizing funding made available by the American Rescue Plan (ARPA).

Fund	ARPA General Fund Subfund 005
Funding Source(s)	Projects Made Available by ARPA

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	180,885	-	-	-	-	180,885
Total	**$ 180,885**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 180,885**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Maint.	$ (15,000)	$ (15,000)	$ (12,000)	$ (12,000)	$ (7,500)	$ (61,500)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Audio Visual for Broadcasting * [A]



This project is to stream the public chamber meetings, provide a cable access channel, replace microphones, and build a sound room for audio/video setup.

The project will be utilizing funding made available by the American Rescue Plan (ARPA).

Fund	ARPA General Fund Subfund 005
Funding Source(s)	Projects Made Available by ARPA

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	187,956	-	-	-	-	187,956
Total	**$ 187,956**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 187,956**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Increase	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Mobile Workforce



This project is to augment our End User Computing (EUC) ecosystem with a consolidated computing environment that is run, managed, and hosted in our private cloud and can be accessed from any location with an Internet connection. This will enable the Information Technology Department to provide Desktop as a Service (DaaS) to the City's on premise and Mobile Workforce users.

Grant funding will be researched for this project.

Fund	Information Technology Fund 530
Funding Source(s)	IT Internal Service Fund Charges for Services; Grant Funding to be Applied For

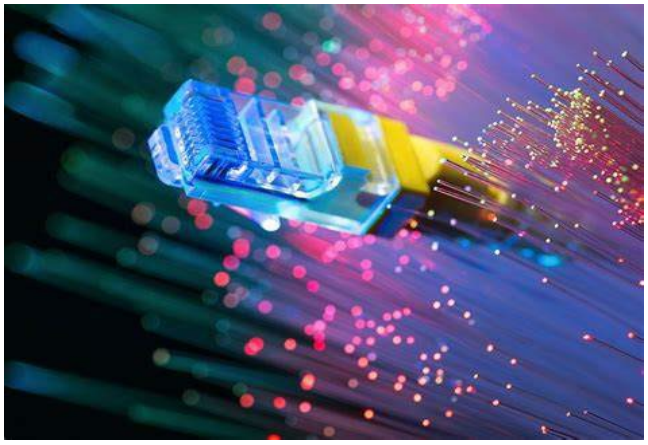
Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	-	-	120,000	-	120,000
Total	**$ -**	**$ -**	**$ -**	**$ 120,000**	**$ -**	**$ 120,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Increase	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Broadband Infrastructure



This funding will be used as a match for future grants. The project is to connect all networks together and provide internet connectivity to City facilities. In addition, there will be free Wi-fi access in public spaces.

Grant funding will be researched for this project.

Fund	Information Technology Fund 530
Funding Source(s)	IT Internal Service Fund Charges for Services; Grant Funding to be Applied For

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	1,000,000	-	1,000,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ 1,000,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
TBD-Dependent on Grant	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Information Technology Data Center Relocation



To build a more resilient Disaster Recovery (DR) and Business Continuity (BC) plan for the City's Data Centers, the Information Technology Department needs to move one of the City's two Data Centers to a different geolocation.

Fund	Information Technology Fund 530
Funding Source(s)	IT Internal Service Fund Charges for Services

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	450,000	-	-	-	450,000
Total	**$ -**	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ 450,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Annual Costs	$ -	$ -	$ 20,000	$ 22,000	$ 24,000	$ 66,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Solar Initiative



This funding will be used as a match for future grant applications.

Grants will be researched to fund this project.

Fund	Capital Projects Fund 311
Funding Source(s)	General Fund; Grant Funding to be Applied For

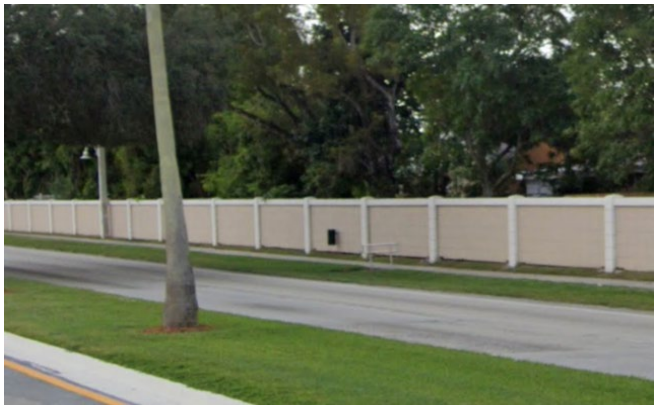
Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	100,000	-	-	100,000
Other	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
TBD-Dependent on Grant	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Rock Island Road Wall



A wall on Rock Island Road in the Broadview area from Bailey Road to south of McNab Road was a priority of the City Commission during their annual Visioning Sessions. During the design phase, staff will analyze if a fence can be utilized in place of a concrete wall, however the preliminary construction budget was estimated using concrete pricing.

Design was encumbered in Fiscal Year 2023 which will include the legal process, and installation is proposed in Fiscal Year 2024.

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

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	2,000,000	-	-	-	-	2,000,000
Other	-	-	-	-	-	-
Total	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Maint. For 10 Years	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

City Hall Renovation/Expansion



In March 2022, Commission approved Resolution 22-03-1054 for the renovation/expansion of City Hall. The project will serve to both provide additional space for expansion of staff and to modernize the facility. The preliminary plan includes enclosing the breezeway, expanding the second floor by building over the current police station, renovating the existing areas, and remodeling the entire facade.

In July 2022, Commission approved resolutions for the design and construction management of this project. Design was approved for $1,226,805, and construction management for $503,716 (both include contingency amounts). Construction was funded in FY2023 but anticipated to start in FY2024.

Fund	Capital Projects Fund 311
Funding Source(s)	Capital Projects Fund Balance (FY2023 Transfer from General Fund)

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	8,269,479	-	-	-	-	8,269,479
Other	-	-	-	-	-	-
Total	**$ 8,269,479**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,269,479**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Dependent on Design	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Operations Center *[A]



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

The project will be funded by the American Rescue Plan (ARPA).

Fund	ARPA General Fund Subfund 005
Funding Source(s)	ARPA Funding

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Construction	800,000	-	-	-	-	800,000
Other	-	-	-	-	-	-
Total	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

SCADA System * [A]



This project is to fund a new Supervisory Control and Data Acquisition (SCADA) hardware and software system. Users will be able to remotely monitor and control all 29 of the City's sewage lift stations.

The project will be partially funded by the American Rescue Plan (ARPA).

Fund	ARPA General Fund Subfund 005; Utilities Enterprise Fund 401
Funding Source(s)	ARPA Funding $800,000, Utilities Fund $800,000

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	1,600,000	-	-	-	-	1,600,000
Total	**$ 1,600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,600,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Maint.	$ (60,000)	$ (60,000)	$ (60,000)	$ (60,000)	$ (60,000)	$ (300,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Raw Water Well *[A]



The City currently has three raw water wells. One of these wells has an excessive amount of tannins and iron in the water which effects the coloring. The water from this well does not meet the current water color standards. This well is only being used minimally to keep it in service. This project will replace this raw water well with a new one on the southwest corner of the Sports Complex.

Design is complete, construction will be awarded in FY2023 and begin in FY2024. The project will be funded by the American Rescue Plan (ARPA).

Fund	ARPA General Fund Subfund 005; Utilities Enterprise Fund 401
Funding Source(s)	ARPA Funding $1,200,000, Utilities Fund $800,000

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	2,000,000	-	-	-	-	2,000,000
Other	-	-	-	-	-	-
Total	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**

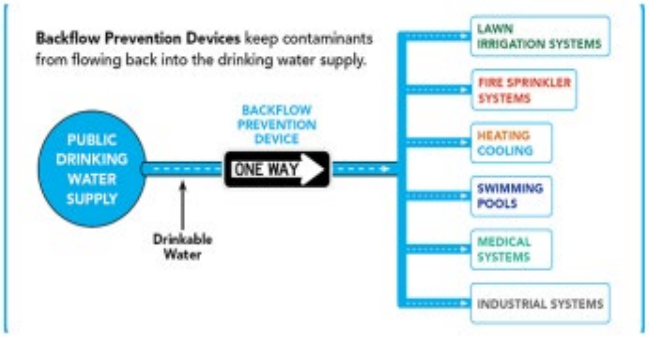
Estimated Additional Operating Costs Associated with this Project
Increase / (Decrease)

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Digital Water Meters and Backflow Preventers *[A]



This project is for the installation of digital water meters and backflow preventers. These meters can be read remotely, allow for real-time monitoring, and provide detailed information of consumption to help identify potential leaks or other unusual usage. Contaminants can enter the potable water system when the pressure of a cross-connection polluted source exceeds the pressure of the potable source or when pressure in the distribution system is lost causing back siphonage. Backflow preventers are part of the system to eliminate contaminants and ensure the safety of water.

This project is for the City's ~7,000 single family homes and will be partially funded by the American Rescue Plan (ARPA). An RFP for consulting services was issued in FY2023 (est. $250,000).

Fund	ARPA General Fund Subfund 005; Utilities Enterprise Fund 401
Funding Source(s)	Total Project: ARPA Funding $1,400,000; Utilities Enterprise Fund $1,400,000

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	2,800,000	-	-	-	-	2,800,000
Total	**$ 2,800,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,800,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Annual Maint.	$ -	$ 25,000	$ 26,250	$ 27,563	$ 28,941	$ 107,753
Decreased Personnel	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Replacement of East and West Water Treatment Units



The existing Water Treatment Plant (WTP) facility has been very well maintained but is exhibiting signs of corrosion at the east lime silo. In addition, the west lime silo and slaker are aged and near the end of their life cycle.

This project is for the replacement of the two existing water treatment units along with their associated lime silos and slaker units. Originally budgeted in FY2023, the project has been pushed back pending the results of a formal study.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ 750,000	$ 750,000	$ -	$ -	$ -	$ 1,500,000
Construction	5,000,000	5,000,000	-	-	-	10,000,000
Other	200,000	200,000	-	-	-	400,000
Total	**$ 5,950,000**	**$ 5,950,000**	**$ -**	**$ -**	**$ -**	**$ 11,900,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Maint.	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (50,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Lift Stations



Complete replacement of Lift Stations 3 and 6 is budgeted for FY2024. This is to replace the outdated can stations which require the technicians to go approximately 20' underground to provide service. This type of operation is extremely hazardous. The proposed project includes submersible pumps that are more efficient and require less maintenance. Technicians can service these stations above ground.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	2,900,000	-	-	-	-	2,900,000
Other	-	-	-	-	-	-
Total	**$ 2,900,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,900,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Maint.	$ (24,000)	$ (24,000)	$ (24,000)	$ (24,000)	$ (24,000)	$ (120,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Lift Station Bypass Pumps



The Utilities Department currently has two bypass pumps. One was purchased in 2022 while the older pump is beyond its lifecycle and has been repaired numerous times.

The bypass pumps are used in emergency situations whenever there is a hurricane, pump or electrical failure at the sewage lift stations. The Department has been renting numerous pumps throughout the years for this purpose.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	130,000	-	-	-	-	130,000
Total	**$ 130,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 130,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Rental Costs	$ (25,000)	$ (25,000)	$ (25,000)	$ (25,000)	$ (25,000)	$ (125,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Camera Inspection Vehicle



A vehicle outfitted with a robotic camera that allows for visual inspection of underground sewer lines and other piping to determine the condition of the inside of the line. The camera will allow for inspections that will identify infiltration and inflow, solids accumulation, root infiltration, pipe defects, and the structural condition of lateral services and mainline sewers.

Fund	Utilities Fund 401
Funding Source(s)	Utilities Enterprise Fund

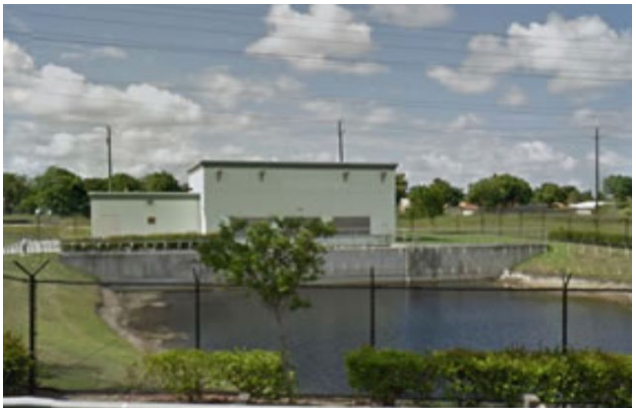
Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	-	-	350,000	-	350,000
Total	**$ -**	**$ -**	**$ -**	**$ 350,000**	**$ -**	**$ 350,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Outsourcing	$ -	$ -	$ -	$ (10,000)	$ (10,000)	$ (20,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

C-14 Pump Station



The new C-14 Pump Station will be installed to reduce initial amounts of water in a major storm event, reduce peak stages, and flood duration across the whole city.

Three grants have been awarded to the City for this project: $3.55M from Resilient Florida, the balance of the State Appropriations grant ($450k), and $3.285M from Rebuild Florida (CDBG).

Fund	Stormwater Utilities Fund 411
Funding Source(s)	Three Grants: Resilient Florida, Rebuild Florida and State of Florida Appropriations

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
Construction	250,000	6,285,000	-	-	-	6,535,000
Other	-	-	-	-	-	-
Total	**$ 1,000,000**	**$ 6,285,000**	**$ -**	**$ -**	**$ -**	**$ 7,285,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Increased Personnel	$ -	$ 75,000	$ 78,750	$ 82,688	$ 86,822	$ 323,259
Increased Utilities	-	3,600	3,600	3,600	3,600	14,400
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Stormwater Utility Backflow Prevention Project



This device is installed on the outfalls that lead to the C-14 canal. A small amount of pressure on the back of the device causes it to open automatically to allow discharge. When water on the face of the valve rises above the water on the back of the valve, the valve closes automatically to prevent backflow. This will prevent water from flowing from the C-14 into the City's canals during extreme storm events. Design is anticipated to be encumbered in FY2023.

A State Appropriation grant was received for this project.

Fund	Stormwater Utilities Fund 411
Funding Source(s)	State of Florida Appropriations

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	500,000	-	-	-	-	500,000
Other	-	-	-	-	-	-
Total	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Culvert Replacement *[A]



The project is to upsize the culverts to 72" concrete pipes to eliminate the bottlenecks in the existing canal network due to capacity restraints.

The five-year plan includes the replacement and expansion of four culverts. FY2024 replace two; replace one in each future year. This project is partially funded with direct ARPA funds.

Fund	ARPA General Fund Subfund 005; Stormwater Utilities Fund 411
Funding Source(s)	Stormwater Utilities $800k; ARPA Direct Funding $1M

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ 200,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 600,000
Construction	1,500,000	750,000	750,000	750,000	750,000	4,500,000
Other	100,000	50,000	50,000	50,000	50,000	300,000
Total	**$ 1,800,000**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ 900,000**	**$ 5,400,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Annual Maint./Debris Cleaning	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 10,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Vacuum Truck



A vacuum truck is needed to assist stormwater crews in cleaning and maintaining storm drains.

Fund	Stormwater Utilities Fund 411
Funding Source(s)	Stomwater Utilities

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	-	-	-	550,000	550,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 550,000**	**$ 550,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Fuel and Maintenance	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Canal Bank Restoration *[A]



The City will be using a process whereby the eroded soil is pumped from the bottom of the canal into filter fabric bags strategically placed along the banks. These bags are then covered with sod to restore the canal bank to its original condition. This process also removes the sediment from the waterways in order to increase water storage capacity throughout the Water Control District.

The repair and maintenance project will be completed over a three-year period. A Resilient Florida matching grant was received for $2.6 Million. ARPA direct funding is being utilized to partially match the grant.

Fund	General Fund 001 (Water Control District Project) Repair & Maintenance
Funding Source(s)	DEP Resilient FL Grant ($2.6M) matched by ARPA Funding ($2M) and WCD Fund ($600k)

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Construction	2,900,000	1,000,000	1,200,000	-	-	5,100,000
Other	-	-	-	-	-	-
Total	**$ 3,000,000**	**$ 1,000,000**	**$ 1,200,000**	**$ -**	**$ -**	**$ 5,200,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Maint/Spraying	$ (6,000)	$ (6,000)	$ (6,000)	$ (6,000)	$ (6,000)	$ (30,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

CAPITAL IMPROVEMENT PROGRAM

Harvester



The harvester is used to assist the Canal Division in cleaning and maintaining the City's waterways. The new equipment will replace the existing harvester that is over twenty years old.

Fund	General Fund 001 (Water Control District Project)
Funding Source(s)	Water Control District Fund 131

Estimated Project Cost	**FY 2024 Budget**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**FY 2028 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	-	-	175,000	-	-	175,000
Total	**$ -**	**$ -**	**$ 175,000**	**$ -**	**$ -**	**$ 175,000**

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

Description (ex. Personnel, utilities, other)	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**Five Year Total**
Decreased Maintenance	$ -	$ -	$ -	$ (5,000)	$ (5,000)	$ (10,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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Glossary

Account	A separate financial reporting unit. All budgetary transactions are recorded in accounts.
Accounting Period	A period of time (ex: one month, one year) where the City determines its financial position and results of operations.
Accrual Basis	A method of accounting where revenues are recognized when they are earned and expenses are recognized when they are incurred.
Actuarial	A person or methodology that makes statistical calculations for the purpose of assessing risk.
Ad Valorem Tax	A tax levied on the assessed value of real estate and personal property. This tax is also known as a property tax.
Adopted Budget	The original budget as initially formally approved by the City Commission.
Amended Budget	The current budget resulting from changes to the Adopted Budget such as budget transfers within funds or formal adjustments approved by the City Commission.
Amortization	The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.
Annual Comprehensive Financial Report (ACFR)	The official annual report that presents the status of the City's finances in a standardized format containing an introductory section, financial section that provides information on each fund, a statistical section, and a compliance section.
Appropriation	A specific amount of money authorized by the City Commission for a particular purpose.
Assessed Property Value	The value set upon real estate or other property by the County Property Appraiser as a basis for levying ad valorem taxes.
Assets	Resources owned by the government which have monetary value, such as cash, receivables or capital assets.
Balanced Budget	A budget in which planned revenues are equal to planned expenditures/expenses.
Benefits	Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.
Bond Covenants	A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Glossary

Bond	A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.
Budget	A financial operations plan for a twelve-month period (City fiscal year, beginning October 1) based on estimates of revenues and expenses/expenditures during that period and proposals for financing them.
Budget Calendar	A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.
Budget Cycle	The budget process that includes the preparation of the proposed budget, legislative approval of the budget, administrative implementation of the budget, and finally the preparation of the annual report detailing the actual results.
Budget Message	An executive level overview of the budget delivered from the City Manager to the City Commission. It discusses the major City issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives.
Budgetary Control	The control/management of a government/enterprise in accordance with an approved budget for the purpose of keeping expenses/expenditures within the limitations of available appropriations and revenues.
Capital Assets	Assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year.
Capital Expenditures	The cost for improvements to or acquisitions of equipment, infrastructure, park development, building, construction/expansion, utility systems, streets or other physical structures with an estimated cost of $5,000 or more.
Capital Improvement Program	The five-year plan of expected annual capital expenses/expenditures. This plan allows for a systemic evaluation of potential projects, specifies funding sources for all approved projects, and serves as an economic development tool.
Community Development Block Grant	One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.
Consumer Price Index (CPI)	An index from the U.S. Bureau of Labor Statistics that measures the changes in prices paid by U.S. consumers.

Glossary

Cost of Living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on the cost of living.
Contingency	An appropriation of funds available to cover the unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year end.
Debt Service	The payment of principal and interest on borrowed funds such as bonds and loans.
Debt Service Fund	The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
Deficit	The excess of expenses/expenditures over revenues during a duration of time.
Department	An organizational unit of government that provides a specific type of service.
Depreciation	The decrease in value of physical capital assets due to use and the passage of time.
Distinguished Budget Presentation Program	A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer review and recognition to the fiscal officers preparing them.
Encumbrance	Obligations incurred utilizing purchase orders that will become payable when goods are delivered or services rendered.
Enterprise Fund	A self-supporting fund designed to account for activities supported primarily by user charges. Examples include the water/sewer Utilities Fund and Stormwater Management Fund.
Expenditure	The disbursement of appropriated funds to purchase goods or services.
Fiduciary Fund	A fund that accounts for resources that the government holds in trust for individuals or other governments.
Fines and Forfeitures	A variety of fees, fines and forfeitures collected by the State Court System.
Fire/Rescue Fund	A special revenue fund that provides for the Fire Department and consists of administration, prevention, suppression, inspection, communications and emergency response.
Fiscal Year	Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins on October 1st and ends September 30th.

Glossary

Fixed Assets	Items owned by the City that cost more than $5,000 with a useful life exceeding one year. Examples include vehicles and equipment. See also Capital Assets.
Fleet	The vehicles owned and operated by the City.
Forfeiture	The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.
Franchise Fee	Charges to utility customers for the exclusive/non-exclusive rights to operate within municipal boundaries. Examples include electricity and solid waste.
Fringe Benefits	Contributions made by an employer to meet employee commitments beyond base pay. Examples include pension and medical/life insurance.
Full-Time Equivalent Position	A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund	A set of self-balancing accounts to record revenues and expenses/expenditures associated with a specific purpose.
Fund Balance	The difference between assets and liabilities reported in a governmental fund at the end of the fiscal year. Fund balances can be non-spendable, restricted, committed, assigned or unassigned.
General Fund	A major governmental fund established to account for resources and uses of general operating functions that are not accounted for in other funds. Revenues are mostly provided by taxes.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the issuing government are pledged. They must be approved by a majority of voters.
Generally Accepted Accounting Principles (GAAP)	Uniform set of accounting rules, standards and procedures used for financial accounting and reporting.
Governmental Accounting Standards Board (GASB)	The body that sets accounting standards specifically for governmental entities at the state and local level.
Government Finance Officers Association (GFOA)	A professional association of state, provincial, and local government finance officers in the United States and Canada.
Governmental Funds	Funds generally used to account for tax-supported activities, including the General Fund, Special Revenue Funds, Debt Service Funds, and Permanent Funds.

Glossary

Grant	The contribution by one governmental unit to another in aid of a specified function.
Homestead Exemption	Pursuant to the Florida State Constitution, the first $25,000 of assessed value of a home which the owner occupies as principal residence is exempt from property tax.
Impact Fee	Fee charged to developers to cover the anticipated cost of improvements that will be needed as the result of growth and development.
Indirect Cost	Cost that cannot be directly attributed to one service.
Inflation	The rise in price levels caused by an increase in available funds beyond the proportion of available goods.
Infrastructure	A set of public fixed assets including roads, bridges, curbs, sidewalks, drainage systems, lighting systems and other similar items.
Insurance Fund	Internal Service Fund set up to account for the City's insured general liability, property, workers' compensation, and other benefits.
Interest Income	Revenue associated with cash management activities and investments.
Interfund Transfer	The movement of monies between funds within the government.
Intergovernmental Revenue	Revenue received from or through federal, state or county government. Examples include grants, state shared revenue for sales and use taxes, and gas taxes.
Interlocal Agreement (ILA)	A contractual agreement between two or more governmental entities.
Internal Service Fund	A proprietary fund established to account for a department which provides goods and services to other City departments on a cost reimbursement basis.
Levy	To impose a tax for the support of government activities.
Liability	Debt or obligation owed by one entity to another entity payable in money, goods or services.
Line Item Budget	A form of budget presentation that itemizes revenues and expenses/expenditures according to category, department or cost center.
Major Fund	A fund that represents at least 10% of total assets, liabilities, revenues or expenses/expenditures of all funds in that category (governmental) or type (enterprise), or a fund that represents 5% of the corresponding total for all funds and types combined.

Glossary

Mandate	A requirement from a higher level of government to a lower level of government to carry out a policy or course of action.
Mill	The property tax rate equal to one dollar of tax obligation for every $1,000 of assessed valuation of property.
Millage	The total tax obligation per $1,000 of assessed valuation of property.
Mission Statement	A statement that identifies the particular purpose and function of the agency as a whole or of an individual department.
Modified Accrual Basis	The basis of accounting in which revenues are recognized when they become measurable and available and expenditures are recognized when they are incurred. Governmental funds, including the General Fund, special revenue funds and debt service funds are prepared this way.
Municipal Code	A collection of laws, rules and regulations that apply to the City and its citizens.
Net Position	The residual of all other elements presented in a statement of financial position. Shown as an account in the equity section of the balance sheet for Proprietary Funds.
Non-Departmental	Activities, revenues and expenses/expenditures that are not related to any one department.
Object	An expenditure classification, referring to the lowest and most detailed level of classification.
Objective	Something to be accomplished in specific, well defined and measurable terms and that is achievable within a specific time frame.
Operating Budget	The financial plan for the fiscal year estimating the revenues and setting an appropriation for expenses/expenditures.
Ordinance	Formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City, unless it is in conflict with any higher form of law, such as state or federal.
Outcome	Quality performance measure of effectiveness and of achieving goals.
Pay-as-you-go Financing	A method of paying for capital projects from current revenues rather than through borrowing.
Per Capita	Term in economical and statistical analysis that means “per person”. Used when comparing a certain metric to the population.

Glossary

Performance Measure	Data collected to determine how effective/efficient a program is in achieving its objectives.
Permanent Fund	Fund used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the reporting government's programs.
Permit Revenue	Fees imposed on construction-related activities and for the acquisition of other non-business permits.
Personal Services	Expenses/Expenditures for salaries, wages, and fringe benefits for government employees.
Potable Water	Water that is fit to drink.
Present Value	The discounted value of the future cash flow, assuming a given rate of interest, to take into account the time value of money.
Program	A group of activities, operations or organizational units directed to attaining specific objectives and achievements.
Property Tax	Tax levied on the assessed value of real and personal property. Also known as an ad valorem tax.
Proprietary Fund	Funds that are used to account for activities that involve business-like transactions, either within the government or outside of it. These include enterprise and internal service funds.
Public/Private Partnership	A joint project conducted with resources of a government and a private organization.
Public Hearing	An open meeting regarding the proposed budget that provides citizens the opportunity to speak prior to adoption by the governing body.
Refunding	This issuance of new debt whose proceeds are used to repay previously issued debt.
Reserves	Government assets/earnings retained legally and set aside for a specific purpose. Formally referred to as fund balance.
Residual Equity Transfer	Non-recurring or non-routine transfers of equity between funds for residual balances of the initial transfer.
Resolution	A legislative act by the City with less legal formality than an ordinance.
Retained Earnings	An account that reflects accumulated net earnings (or losses) of an enterprise or internal service fund.

Glossary

Revenue	Monies received from all sources (with the exception of fund balances) which will be used to fund expenses/expenditures in a fiscal year.
Revenue Bonds	Bonds in which specific revenues are pledged for the repayment of principal and interest.
Rolled-Back Rate	The operating millage rate that raises the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions and annexations.
Save Our Homes (SOH)	Approved amendment of the State of Florida Constitution that places a limitation of 3% on any increase to assessed value on homestead properties.
Special Assessment	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Revenue Fund	A fund used to account for revenues legally restricted for a particular purpose.
Strategic Plan	A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, goals and objectives.
Taxable Value	The value of a property on which ad valorem taxes are levied. Determined by the Property Appraiser, it is the assessed value less homestead, Save Our Homes, portability and other exemptions.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Transport Fees	The cost to provide ambulance transport services to a hospital for patients.
Trust and Agency Funds	Funds used to account for assets held by the government in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.
Truth In Millage (TRIM)	An act by the State of Florida that serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.
Unappropriated	Not obligated for specific purposes.
Unencumbered	The portion of an allotment not yet expended or encumbered.

Glossary

Useful Life	The period of time that a fixed asset is expected to be functional.
User Fees	Charges for expenses incurred when services are provided to an individual or group and not the community at large.
Utility Service Tax	Tax levied on consumer consumption of utility services provided in the City. The tax is levied as a percentage of gross receipts.

Acronyms

ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act
BCPA	Broward County Property Appraiser
BEBR	Bureau of Economic and Business Research (University of Florida)
BSO	Broward Sheriff's Office
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
COOP	Cooperative
COVID	Coronavirus
CPI	Consumer Price Index
CY	Current Year
DOR	Department of Revenue
EMS	Emergency Medical Services
EXP	Expense/Expenditure
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FLC	Florida League of Cities
FPL	Florida Power and Light
FRS	Florida Retirement System
FT	Full-Time
FB	Fund Balance
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Governmental Auditing Standards
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Governmental Finance Officers Association

Acronyms

GO	General Obligation (Bonds)
HB	House Bill
HJR	House Joint Resolution
HMGP	Hazard Mitigation Grant Program
HUD	Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
ILA	Interlocal Agreement
ISO	Insurance Services Office
IT	Information Technology
LED	Light-Emitting Diode
MPO	Metropolitan Planning Organization
NL	North Lauderdale
NTV	Net Taxable Value
OPEB	Other Post-Employment Benefits
OMB	Office of Management and Budget (Federal)
PO	Purchase Order
PPE	Personal Protective Equipment
PR	Parks and Recreation
PT	Part-Time
PY	Prior Year
R&M	Repair and Maintenance
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
TRIM	Truth In Millage
TV	Taxable Value
WCD	Water Control District
WTP	Water Treatment Plant


Thank you
for Visiting!