

Fiscal Year 2023 Adopted Budget

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

City of North Lauderdale, Florida

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Readers Guide

The City of North Lauderdale (City) is pleased to present its citizens with the Fiscal Year (FY) 2023 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 2020 and FY 2021 actual audited information, the current FY 2022 amended budget (as of June 30, 2022), as well as the projected expenditures/expenses for FY 2023. At the citywide summary level projections for FY 2024 and FY 2025 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 2023 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, 2021. 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.

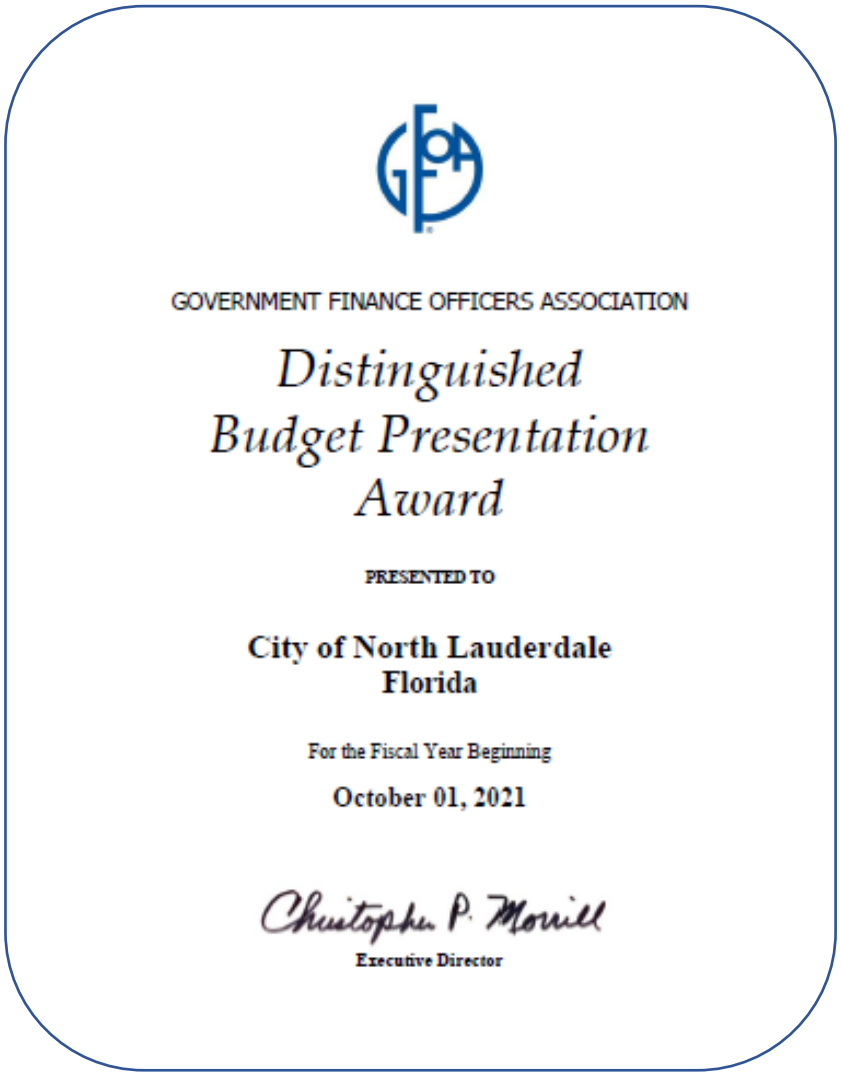


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Budget Message

September 28, 2022

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) 2023 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. As the world begins to emerge from the pandemic that COVID-19 instilled, the City will begin working 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 2022

There were many initiatives taken in FY 2022 to set the City on the right path for the future. Below are some of the highlights for the year:

Salary Survey – The City experienced the same impact as many other municipalities and businesses around the world with what has been labeled the "Great Resignation". The Commission and Administration understand that none of the City's goals will be accomplished without a strong team of employees. Therefore, attracting and retaining talented staff is a priority. In order to achieve this, the City approved a contract with an outside consultant to conduct a Salary Survey. This is the first time in over 30 years that this proactive measure has been taken. It is anticipated that the study will be complete before the end of FY 2022 so that it can be included with the proposed annual comprehensive pay plan.

40 Year Study – The State and County require buildings be re-certified for electrical and structural safety every 40 years. This study was completed for City Hall and it was determined that the structure was secure, however a new roof and electrical panels were required. The Commission approved contracts for those replacements and the projects have been encumbered with purchase orders. An application for grant funding was submitted and tentative approval to fund the roof replacement has been approved.



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. It is anticipated that design will be complete and a solicitation for construction will be awarded by the end of FY 2023.

Budget Message



Hardening of City Structures – To ensure staff is able to properly respond to the needs of the City after a storm, many of the buildings needed hardening to withstand stronger hurricanes. This hardening project was substantially completed in FY 2022. Improvements included retrofitting Fire Stations 34 and 44 with impact windows, doors and new roof. City Hall and Champions Hall also received new impact windows and doors. Funding for these projects was received from the State through its Hazard Mitigation Grant Program.

America Rescue Plan Act (ARPA) Funding – In December 2021, the City executed a contract with the State for over $22 million in federal ARPA funding. The Commission adopted a formal plan to direct staff how ARPA monies should be spent to best benefit the community. Direct funding includes projects to meet the infrastructure needs of the City and public safety, and indirect funding includes residential/community programs, fire capital projects, technology needs, and park improvements.

Fiscal Year 2023 Priorities

Administration acknowledges that there are many issues the City is facing and the departments have developed numerous projects to address these needs. The focus has changed from prior years of maintaining operations to an emphasis on improving the infrastructure in the City. Many of the priorities focus on addressing those infrastructure issues, with the major ones listed below:



Canals – The state of the City's canals was a common discussion throughout FY 2022. 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 $2 million in the FY 2023 budget for canal restoration. The process involves pumping the eroded soil from the bottom of the canals into special fabric bags place 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 is included in the FY 2023 Budget.
- **Culvert Replacement** – Included in CIP is the replacement of four culverts. The first two are appropriated in the FY 2023 Budget. 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.

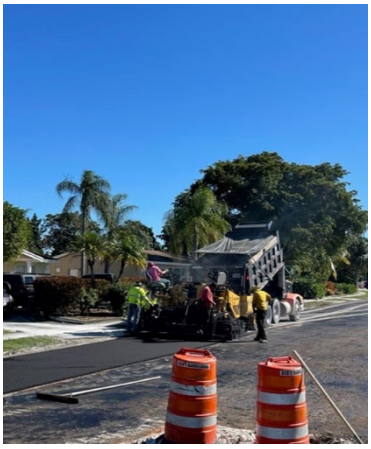
Budget Message

- **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 funding was approved for this project which is included in the FY 2023 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. Construction of the new raw water well on the southwest corner of the Sports Complex is included in the budget in the ARPA fund.
- **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 and will begin in FY 2023 with design and the award of future construction.
- **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. 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. The FY2023 Budget includes the replacement of Lift Stations 3, 5, 6 and 11.

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 over $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, which was a highly ranked project of the Commission during the annual Visioning Sessions of the budget process.



Budget Message

Parks Improvements – The Parks and Recreation Department has multiple projects budgeted for FY 2023. The major projects include the following:

- **Highland Park** – Installation of artificial turf on the North Field of Highland Park commenced in FY 2022. It will be completed prior to soccer season in the fall. The FY 2023 Budget includes indirect ARPA funding for the South Field. The project will include all civil, site, drainage, turf and natural fill required to complete the athletic surfacing.
- **Silver Lakes Park** – The amenities at Silver Lakes Park are budgeted to be upgraded using indirect ARPA and General Fund monies. The renovation will include an upgrade converting three tennis courts to six pickle ball courts, repurposing the racquetball court to a hard surface soccer field, resurfacing the track, and upgrading fencing for security.
- **Landings Park** – Like Silver Lakes, improvements at Landings Park will be funding with indirect ARPA and General Fund monies. Renovations include converting one of the three tennis courts to a hard surface soccer court, changing a racquetball court to a basketball court, installing a new ADA restroom, and upgrading fencing.
- **Aquatic Center** – New LED lighting will be installed at the Jerry Resnick Pool. The upgraded lighting will allow guaranteed light levels, remote control system with performance monitoring, reduction of spill and glare, and a reduction of energy and maintenance costs.

The Fire Department has three items included in CIP that will be funded with ARPA monies. They include the purchase of a new **ambulance**, the purchase of a new **fire engine**, and the addition of a **storage room at Station 44**. The storage area will serve to safeguard personal protective equipment (PPE) from potential contamination of exhaust, heat and dirt from the vehicles. In addition, the construction of the new **Fire Training Tower** is anticipated to be complete in FY 2023. This new 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.





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. The programs were initiated in FY 2022, but the approval of applications and award of agreements will continue through FY 2023 and beyond. Community programs include **Residential Home Repairs**, **Storm Protection Program**, **Façade Improvements**, **Chamber of Commerce Grant**, and general **Community Outreach**. 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.

The Information Technology Department continues to work on many of the major projects that were started in FY 2022. In addition, there is funding made available by ARPA to update the **Secure Enterprise**, **Audio Visual**, and **Mobile Workforce**.

Budget Message

Factors Impacting the Budget

The COVID-19 pandemic of the past two years has had the greatest impact on the City since the Great Recession of 2008-2009. The City is proud to say that operations are back up and running at 100%. One area that continued to stay strong throughout the pandemic and into FY 2023 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 10.38% 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 sixth year in a row. Ad valorem revenue remains a major revenue source, providing approximately 15% 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 2022 can be found as part of the Legislative Update on page 35.

Financial Highlights

The total for the overall budget is $125,762,115 which is a 32% increase from the Amended FY 2022 Budget and an 87% increase from the Adopted FY 2022 Budget. The major reasons for these large increases are the inclusion of the $22 million that was received from the American Rescue Plan Act, as well as the numerous large capital projects that are planned. Over $34 million, or 42% 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.

In fact, the only increase for FY 2023 is to the Solid Waste Assessment, which is in essence a pass-through fee to pay for the service provided. The cost for the solid waste hauling increased with the industry CPI of 4.28%. In addition, the contract includes a true-up of disposal costs. In its first year in this contract, the actual disposal tonnage, and therefore costs, were much higher than anticipated. With the increase to the estimate of disposal for FY 2023 it is expected that the tonnage will level out and future increases will only be the result of CPI changes. The annual rate is $465.

The Stormwater Assessment rate will be maintained at $72/ERU for the year. The City was lucky to receive numerous grants to cover a large portion of the Stormwater Maintenance capital projects. Funding for a rate study is included in the FY 2023 budget so that a formal analysis of future needs will be conducted.

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 fifth straight year.

There is a very small decrease to the Fire Assessment rates which were based on the study that was completed in FY 2021. The single-family rate decreased one dollar from $229 to $228, and the multi-family rate decreased by four dollars for the year, from $553 to $549. The commercial, industrial warehouse, and institutional property use categories will also experience their respective proportional decreases. Unfortunately, the operational costs continue to increase in the Fire Department. Due to those increases, and the substantial change with the new Fire Training Tower, a new budget analysis will be conducted by an outside consultant in FY 2023 to update future assessment rates.

Budget Message

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 $31,775,339 of Fund Balance in the FY 2023 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, the new C-14 Pump Station, Culvert Replacement, the replacement of the East and West Water Treatment Units, and multiple lift stations. In addition, $8.5 million is from the ARPA funding earned as a result of the FY 2022 payment to the General Fund for public safety. 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 2024 and FY 2025).

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 2024 and FY 2025:

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

Personnel Growth Assumptions: Personnel costs are projected to grow at roughly 4% annually. Approximately half of that growth is due to projected annual salary adjustments of 3%, and the other half is due to benefit adjustments such as health insurance. These projections may change for the future once the results of the Salary Survey are received.

Operating Growth Assumptions: Operating cost projections average 2.5%.

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

Budget Hearings

The FY 2023 Proposed Budget was presented to the City Commission for the first Public Hearing on Monday, September 12th 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 27th at 6:00 pm. There were no changes made to the Proposed Budget that was approved by Commission.

Budget Message

Conclusion

I believe the Budget for Fiscal Year 2023 sufficiently addresses the goals of the Commission and the operating needs of the City. In addition, I believe we are addressing 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
Ana M. Ziade



Vice Mayor
District D
Samson Borgelin



Commissioner
District A
Lorenzo Wood

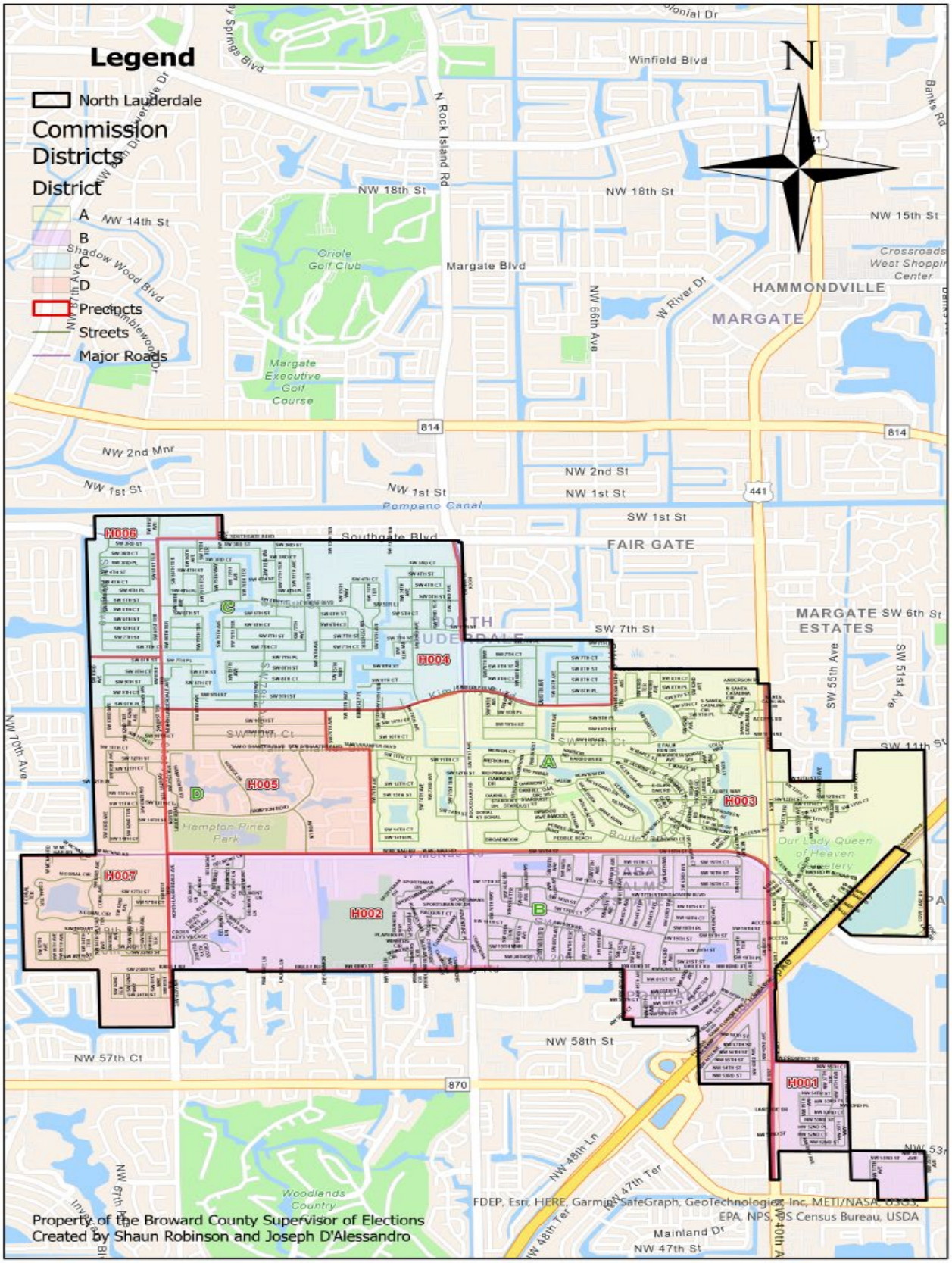


Commissioner
District B
Mario Bustamante



Commissioner
District C
Dr. Regina Martin

Commission Districts

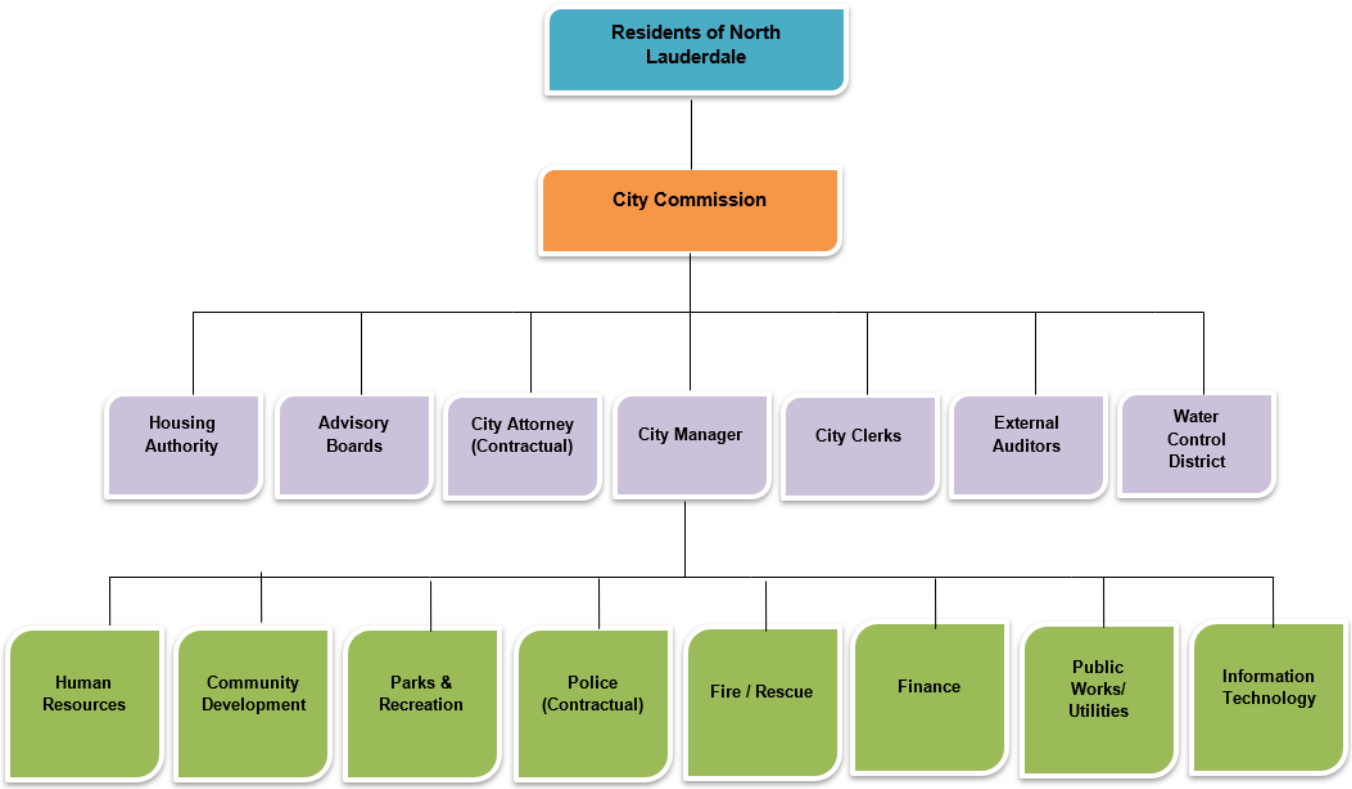


BROWARD JOE SCOTT SUPERVISOR OF ELECTIONS

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

Montoya Langham – Parks & Recreation Interim Director

Kelly Schwartz – Finance Director

Rodney Turpel – Fire Chief

Lura Woodley – Human Resources Director

Mitch Williams – Chief Information Technology Officer

Kregg Lupo – Police Chief

Sam May – Public Works/Utilities Director

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.

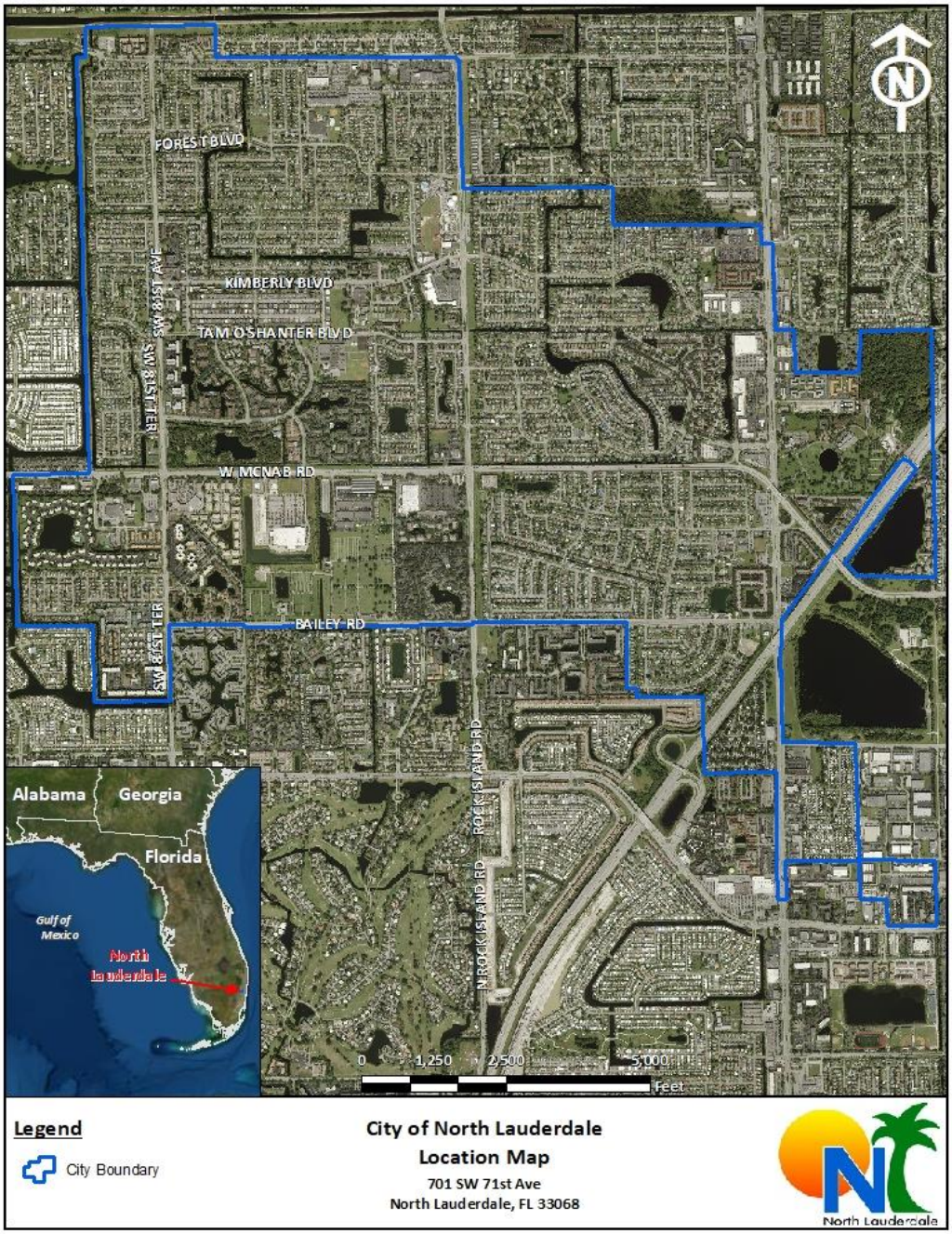
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About North Lauderdale

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 44,855 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 44,855 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.

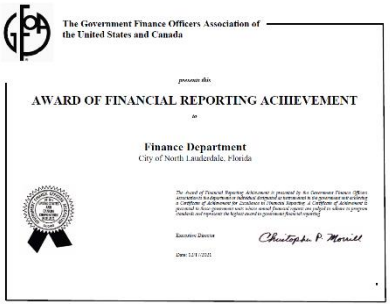
The City Manager is responsible for submitting the proposed annual budget to the Commission and ensuring the efficient and effective operation of the City. The City Manager has operational control over the all City's departments.



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.



Tour of Public Works Utilities During Student Government Day 2021

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

The Parks and Recreation Department is responsible for Community events like North Lauderdale Days and Haunted Hamptons. This Department operates the City's highly successful Summer Camp and holiday camps for over 5,000 children. They provide City recreational programs, operate the adult and youth sports leagues, provide senior programs and operate the City's bus program. They also oversee the contract for the City's swimming pool services.



Egg Hunt at Spring Camp

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



Summer Campers Experience the BSO Helicopter at First Responders' Day

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 Explorers at National Night Out

Community Profile

Year of Incorporation
1963

Form of Government
Commission - City Manager

Square Miles
5.5

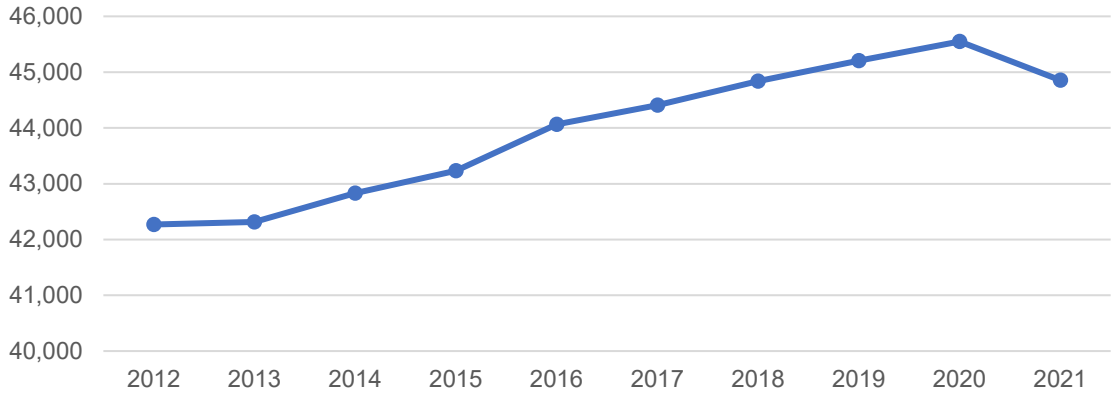
NORTH LAUDERDALE
A Fun City In The Heart Of Broward

Number of Parcel Properties
11,476

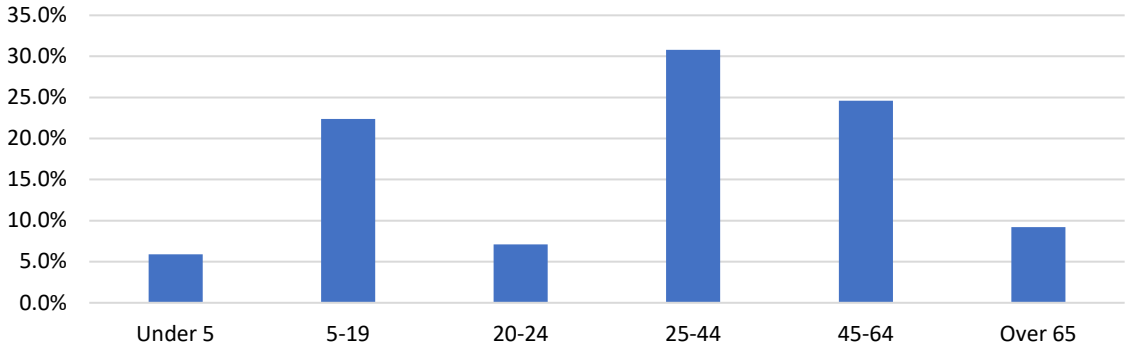
Residential Property Parcels
11,023 (96%)

Average Single Family Home Market Value
$266,606

Population [1]

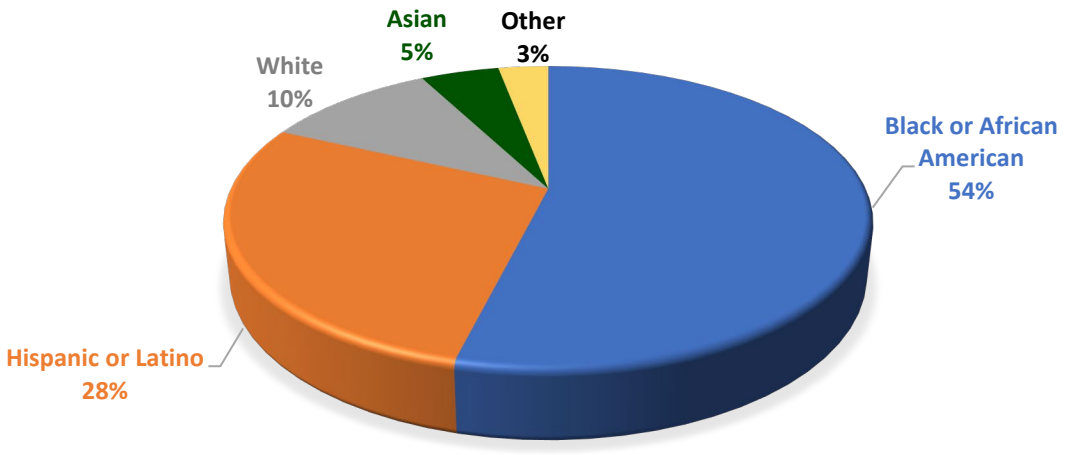


Age Characteristics [2]

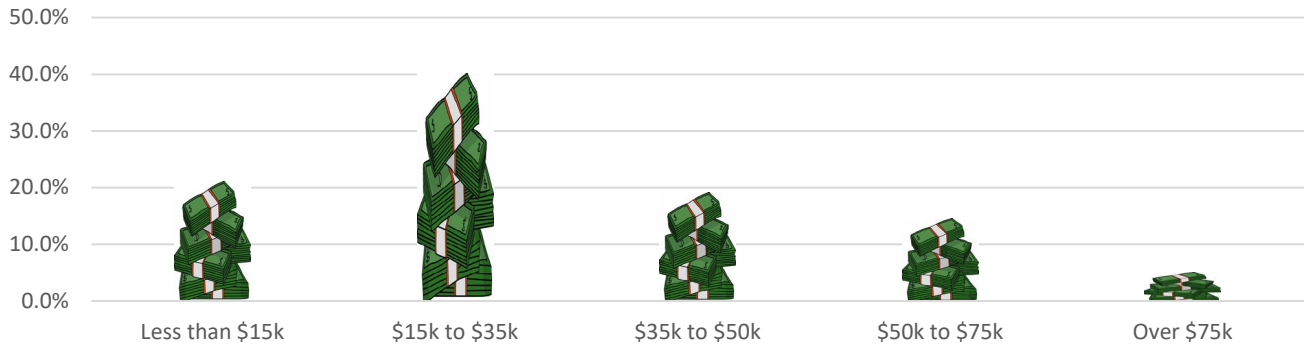


Community Profile

Ethnicity Characteristics [2]



Income Characteristics [2]



SCHOOLS [3]

Type of School	Number of Schools	Enrollment
Elementary Schools	3	1,856
Middle Schools	1	684
High Schools	0	0
Combination Schools (Pre-K – 8)	1	663
Charter Schools (K-12)	3	1,933

Community Profile

PRINCIPAL EMPLOYERS [4]

Broward County School Board	3.29%	FirstService Residential	0.54%
Broward County Government	1.27%	Broward College	0.47%
Memorial Healthcare System	1.11%	HEICO	0.45%
Broward Health	0.98%	Spirit Airlines	0.38%
Nova Southeastern University	0.62%	American Express	0.35%

PRINCIPAL TAXPAYERS [5]

North Lauderdale 408 Owner LLC	2.84%	SCI Funeral Services of Fl LLC	1.58%
Bel Cypress Creek LLC	2.38%	Answer Group	1.44%
Hampton Lakes Associates	2.22%	One Park Plaza LLC	1.35%
Florida Power and Light	1.90%	Hampton Place Joint Venture	1.27%
PRCP-Lauderdale LLC	1.71%	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 FY2021 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".



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.

Public Art Program

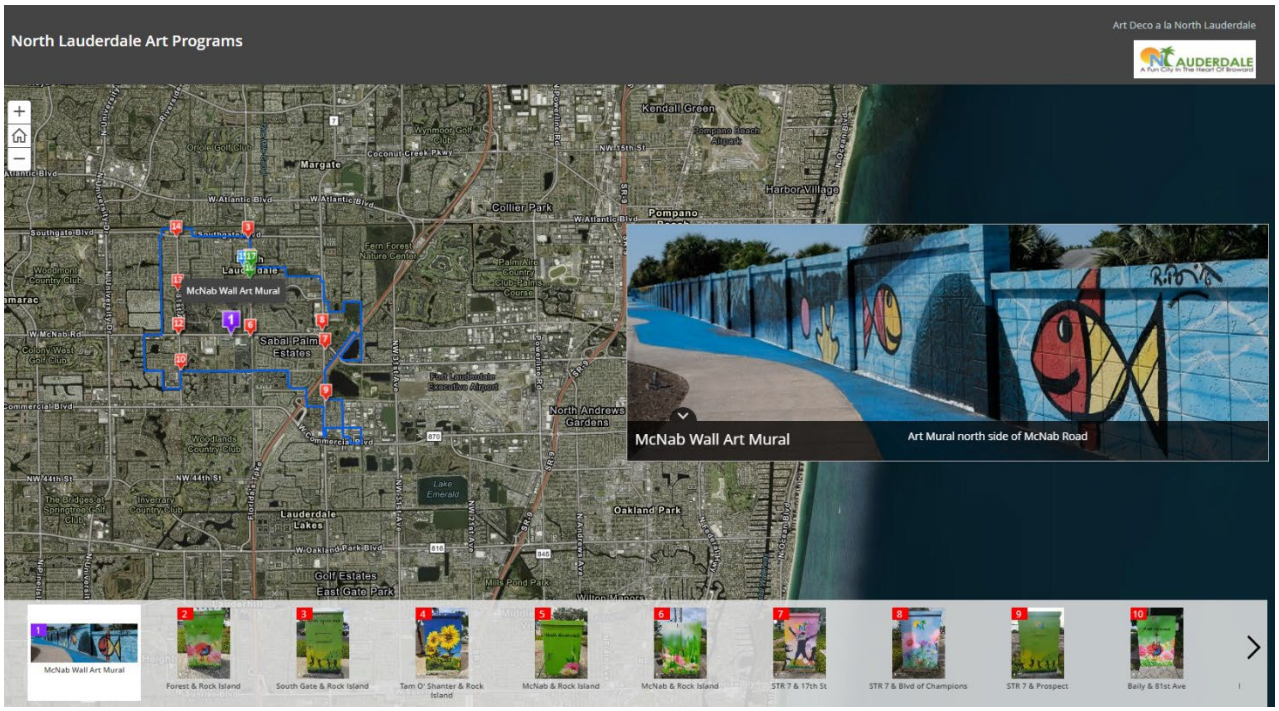


The Plan also provides the framework in developing annual priorities that can be fulfilled with available resources. Community Development has established the following goals for Fiscal Year 2023:

- Develop a public art website.
- Develop a visual inventory of public art and create a self-guided brochure.
- Explore external funding options.
- Continue to obtain and install art throughout the City.

"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. The materials for the tower have been received and the City is currently working towards completing the surrounding infrastructure needed.

Fire Stations 34 and 44 Retrofit

Over **$700,000** was received to retrofit Stations 34 and 44 with impact windows, doors and new roof. The funding was from a Hazard Mitigation Grant Program (HMGP) which focuses on increasing the resiliency of properties in Florida that face the dangers of hurricanes.



City Hall and Campions 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 2022.

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 will be 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 2022.

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 2023 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.

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 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.

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.



Mayor Ziade accepts a "check" from Governor DeSantis for $3,285,000 for the C-14 Pump Station.

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 2022 Session that the City was following are summarized below.

Senate Bill (SB) 620 allowed a business that has been engaged in a lawful business in a municipality for at least three years to claim business damages from the municipality if it enacts or amends an ordinance or charter provision that will cause a reduction of at least 15% of the business' profit. Although this bill passed legislature, it was vetoed by the Governor in late June.

House Bill (HB) 7055 focused on Cybersecurity. It requires local governments to adopt cybersecurity standards that safeguard their data, information technology (IT) and IT resources to ensure availability, confidentiality and integrity. It also requires governments to report any incidents and ransomware to the State Watch Office within 48 hours of discovery. Municipalities with a population over 25,000 must comply with the new provisions by January 1, 2024.



HB 7071 was the Taxation Bill. It included back-to-school, disaster preparedness and recreational sales tax holidays, to name a few. In addition, it provides property tax abatement for residential property rendered uninhabitable for 30 days or more due to a catastrophic event, and provides relief from all assessments to owners affected by the sudden and unforeseen collapse of a residential building in 2021, as occurred at the Surfside building.

SB 524 addressed election issues and amends various provisions of the Florida Election Code. Specifically, this bill creates the Office of Election Crimes and Security within the Department of State, and removes the limitation on the amount of aggregate fines that may be assessed in a calendar year against a third-party voter registration organization, among other things.

An Additional Homestead Property Tax Exemption was addressed with House Joint Resolution (HJR) 1. This proposes 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. If approved by at least 60% in the November 2022 election, this additional exemption will take effect 1/1/2023.

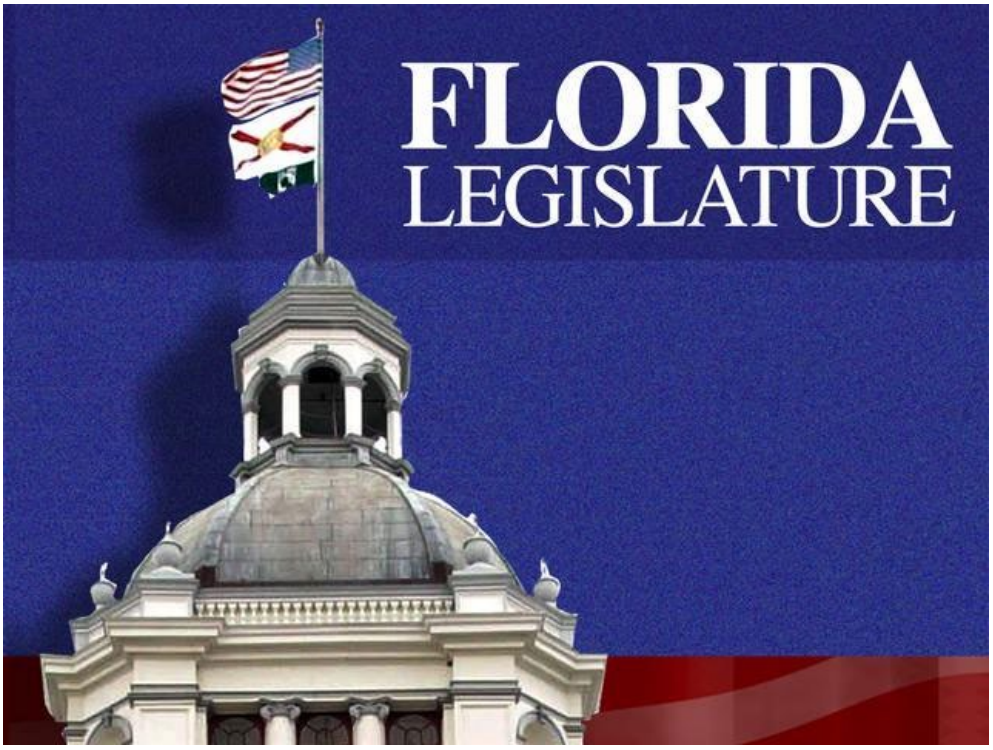
Legislative Update

Additional benefits for Law Enforcement Officers were also approved with HB 3 which focuses on new and expanded benefits and training for first responders. Included are incentive guidelines to assist in the

recruitment of new officers. Fire was also addressed with SB 838 which expanded the eligibility for certain cancer treatment benefits to include full-time, Florida-certified fire investigators.

HB 105 provided cities and counties the ability to restrict smoking within the boundaries of any public beach or park they own or owned by the county but located within the city. The bill prevents restrictions of unfiltered cigars.

And in response to a request by government agencies for some time now, HB 7049 gives municipalities the option to publish legal notices on a publicly accessible website of a county instead of a print newspaper. If the government chooses to make this change, they must show it results in a cost savings.



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Budget Process

Strategic Planning

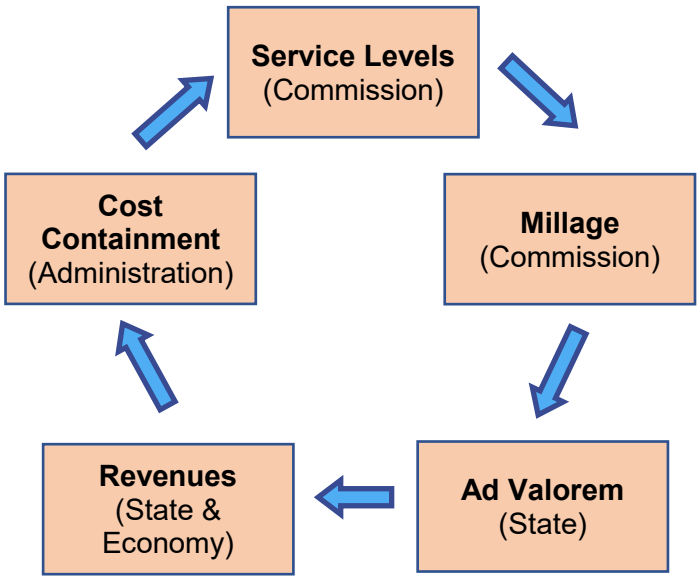
The City's fiscal year begins October 1st and ends September 30th of the following year. In February and March of each year, the City Administration starts the annual budget process by having strategic planning sessions and receiving input from the City Commission.

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



Budget Process

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 2023 will impact the sustainability of funding services into the future. A long-term outlook also gives projections of the City's future financial capacity given long-range assumptions, obligations, project schedules, and objectives.

Adoption of the Budget

In September the Commission holds two public hearings to establish the Ad Valorem millage rate and the final non-ad valorem special assessment rates. The Ad Valorem millage rate and final budget are adopted by ordinance at the second public hearing in September. 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 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.

Budget Process

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.

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.

Financial and Budget Policies and Procedures

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 2023 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.

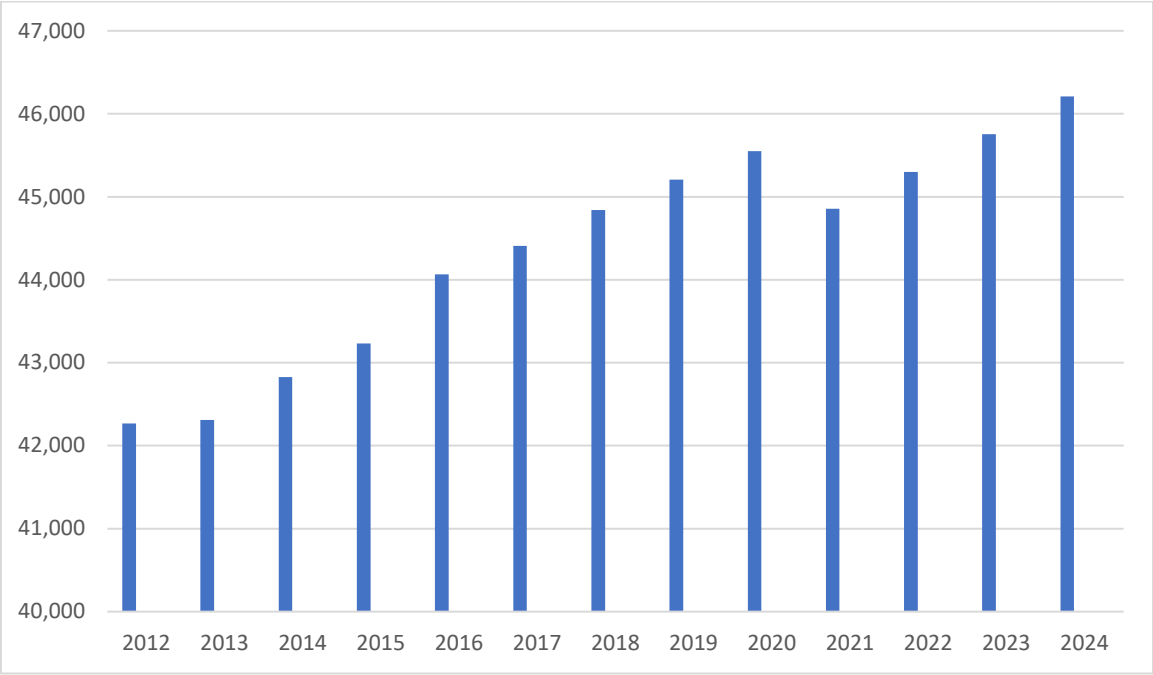
Comparative Trends: Comparative Trends compare the population and financial health of the City of North Lauderdale with comparable communities.

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



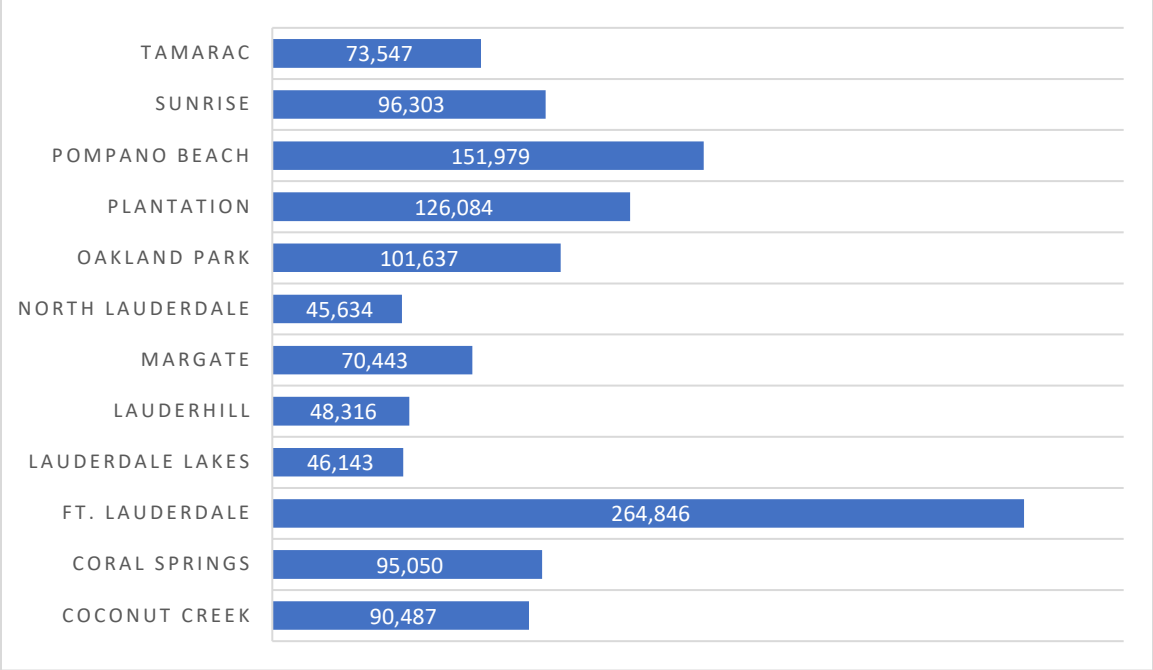
Source:
2012 – 2021 University of Florida Bureau of Economic and Business Research (BEBR)
2022 and 2024 – City of North Lauderdale Finance Department – Estimate 1% Growth

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

2022 Taxable Value per Capita Comparison



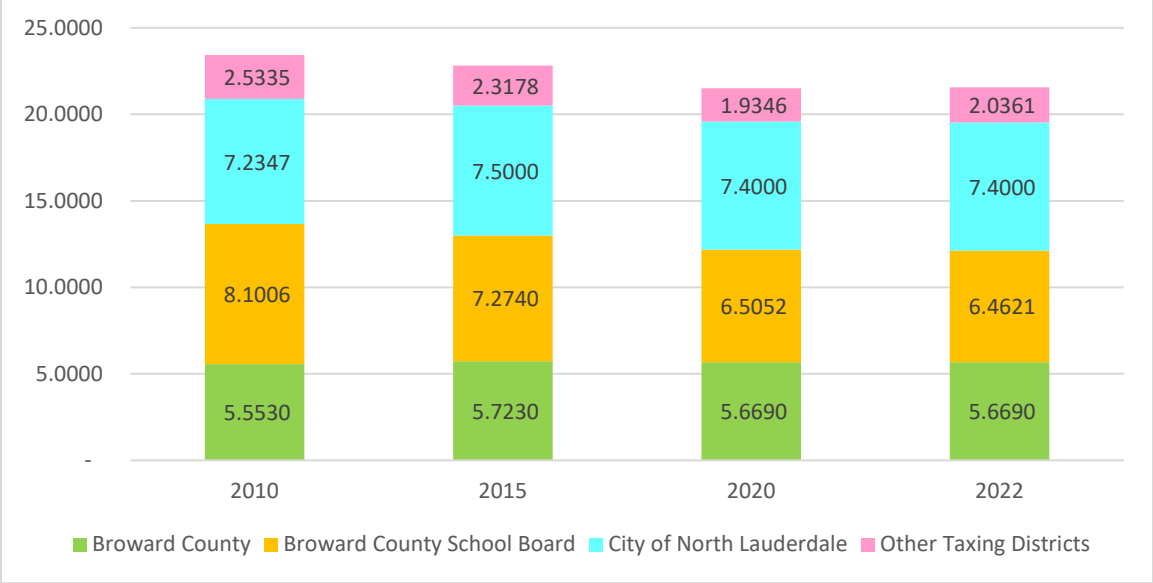
Sources:
Broward County Property Appraiser (July Values) and UF BEBR (Population)

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 communities listed above, the City of North Lauderdale is the lowest in taxable value per resident. For FY 2023, 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 2022, thirty-four percent (34%) of all property taxes shown above are anticipated be collected by the City of North Lauderdale. The other taxing jurisdictions will keep the remaining portion (66%) of the total taxes collected. This calculation does not account for homestead exemptions.

Trend Analysis:
The 2022 tax levy (for FY 2023) for homestead property is projected at 21.5672 mills, based on the adopted FY 2022 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 6.4621 mills and the remaining 2.0361 going to other independent taxing districts.

Financial Trends

The City of North Lauderdale's Property Taxes account for about 30% 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 $1,240 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 39%

North Lauderdale 30%

Broward County 23%

NB Hospital District 5%

Other Combined 3%

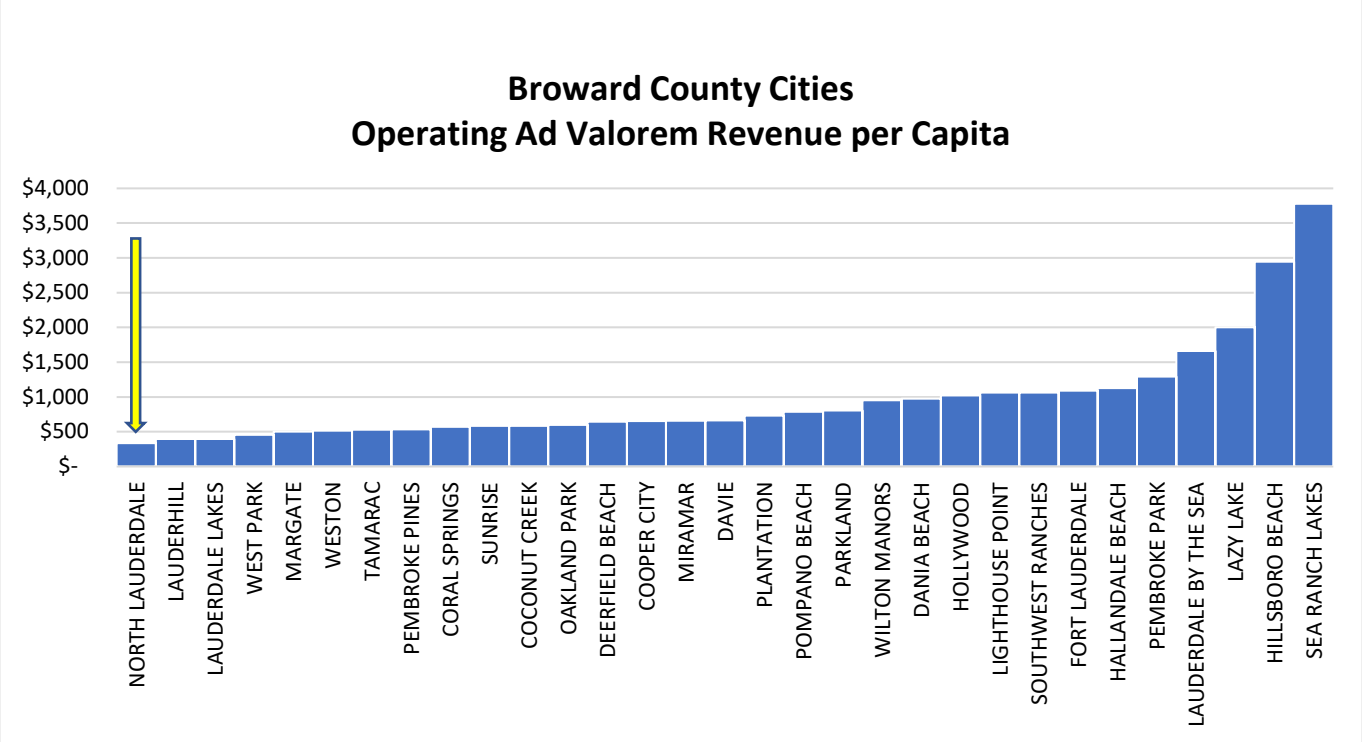
An example of an actual 2021 tax bill highlighting the North Lauderdale portion is shown below.

AD VALOREM TAXES					
Taxing Authority	**Millage**	**Assessed Val**	**Exemptions**	**Taxable Val**	**Taxes Levied**
BROWARD COUNTY GOVERNMENT					
COUNTYWIDE SERVICES	5.51340	96,160	50,000	46,160	254.50
VOTED DEBT	0.15560	96,160	50,000	46,160	7.18
BROWARD CO SCHOOL BOARD					
GENERAL FUND	4.81800	96,160	25,000	71,160	342.85
CAPITAL OUTLAY	1.50000	96,160	25,000	71,160	106.74
VOTER APPROVED DEBT LEVY	0.14410	96,160	25,000	71,160	10.25
SO FLORIDA WATER MANAGEMENT					
EVERGLADES C.P.	0.03650	96,160	50,000	46,160	1.68
OKEECHOBEE BASIN	0.11460	96,160	50,000	46,160	5.29
SFWMD DISTRICT	0.10610	96,160	50,000	46,160	4.90
NORTH BROWARD HOSPITAL	1.27700	96,160	50,000	46,160	58.95
CHILDREN'S SVCS COUNCIL OF BC	0.46990	96,160	50,000	46,160	21.69
CITY OF N LAUDERDALE	7.40000	96,160	50,000	46,160	341.58
FL INLAND NAVIGATION	0.03200	96,160	50,000	46,160	1.48
Total Millage:	21.56720		**Ad Valorem Taxes:**		$1,157.09

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 $338 per resident, North Lauderdale receives the second 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	2022 TOTAL TAXABLE VALUE (JULY 2022)	POPULATION ESTIMATES (PER BEBR 21)	FY 2022 OPERATING MILLAGE RATE	AD VALOREM REVENUE PER CAPITA
NORTH LAUDERDALE	$ 2,046,924,364	44,855	7.4000	$ 338
LAUDERHILL	$ 3,601,410,628	74,538	8.1999	$ 396
LAUDERDALE LAKES	$ 1,691,013,837	36,647	8.6000	$ 397
WEST PARK	$ 816,694,542	15,229	8.5000	$ 456
MARGATE	$ 4,136,012,855	58,714	7.1171	$ 501
WESTON	$ 10,540,297,532	68,305	3.3464	$ 516
TAMARAC	$ 5,332,804,719	72,509	7.2000	$ 530
PEMBROKE PINES	$ 16,100,736,829	170,671	5.6690	$ 535
CORAL SPRINGS	$ 12,789,737,023	134,558	6.0232	$ 573
SUNRISE	$ 9,375,933,382	97,359	6.0543	$ 583
COCONUT CREEK	$ 5,236,558,528	57,871	6.4463	$ 583
OAKLAND PARK	$ 4,502,094,777	44,296	5.8890	$ 599
DEERFIELD BEACH	$ 9,349,779,724	87,106	6.0018	$ 644
COOPER CITY	$ 3,681,018,459	34,397	6.1250	$ 655
MIRAMAR	$ 12,585,942,283	136,007	7.1172	$ 659
DAVIE	$ 12,494,575,904	106,158	5.6250	$ 662
PLANTATION	$ 11,678,873,997	92,628	5.8000	$ 731
POMPANO BEACH	$ 17,176,982,493	113,022	5.1875	$ 788
PARKLAND	$ 6,647,870,567	35,440	4.2979	$ 806
WILTON MANORS	$ 1,887,880,081	11,560	5.8360	$ 953
DANIA BEACH	$ 5,183,997,434	31,837	5.9998	$ 977
HOLLYWOOD	$ 21,001,968,219	153,854	7.4810	$ 1,021
LIGHTHOUSE POINT	$ 3,104,889,804	10,499	3.5893	$ 1,061
SOUTHWEST RANCHES	$ 1,920,612,934	7,675	4.2500	$ 1,064
FORT LAUDERDALE	$ 49,271,600,261	186,039	4.1193	$ 1,091
HALLANDALE BEACH	$ 6,622,133,007	41,157	7.0000	$ 1,126
PEMBROKE PARK	$ 945,905,749	6,222	8.5000	$ 1,292
LAUDERDALE BY THE SEA	$ 3,041,487,648	6,203	3.3923	$ 1,663
LAZY LAKE	$ 10,171,331	33	6.5000	$ 2,003
HILLSBORO BEACH	$ 1,671,258,836	1,986	3.5000	$ 2,945
SEA RANCH LAKES	$ 278,829,391	535	7.2500	$ 3,779

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.

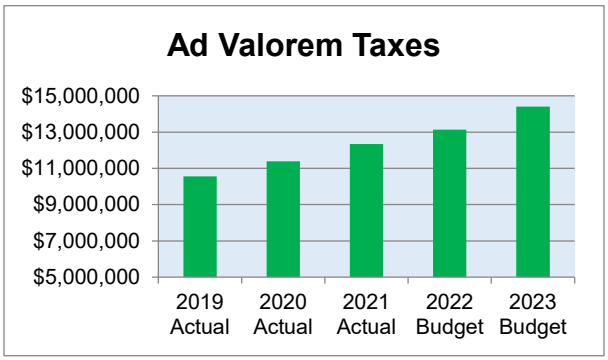
Beginning June 1, tax certificates representing delinquent amounts are sold by the County, with remittance to the City for its share of those receipts.

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."

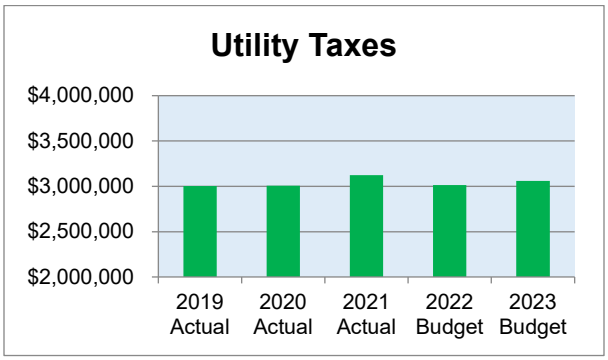
Forecast Methodology: The adopted Millage Rate for the current fiscal year is multiplied by the taxable value received from Broward County Property Appraiser's Office. The City then factors a reduction in revenue for a 5% discount taken for early payment and possible adjustments by the Value Adjustment 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.

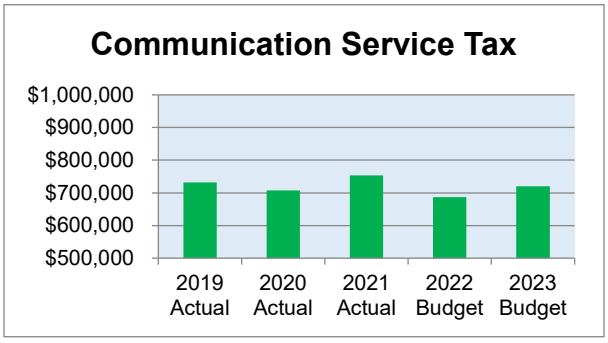
Major Revenue Descriptions and Trends

Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population and estimated inflation. This revenue stream has stayed pretty level over the past five years.



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. The FY 2022 Budget was lowered based on anticipated COVID impacts, however the FY 2023 projection returns it to the historical trend.

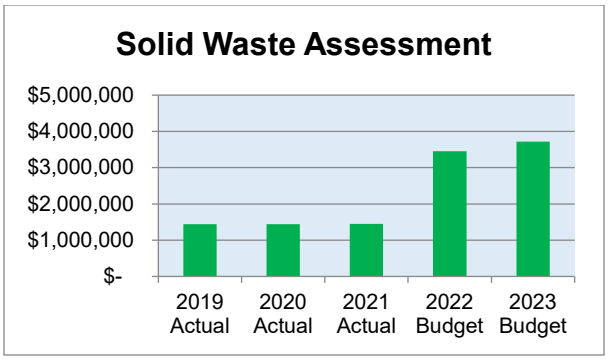
Forecast Methodology: The main factors considered in projecting this revenue source are historical trends, estimated population and municipal revenue estimates from the State of Florida.



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.

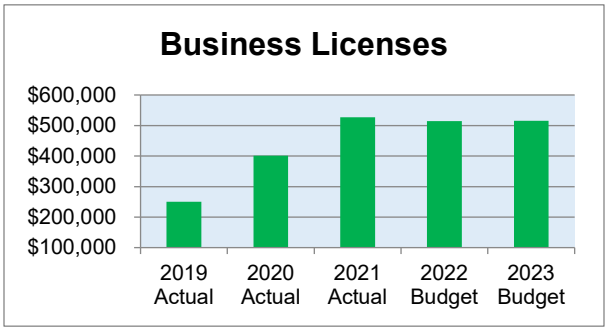
Forecast Methodology: The main factors considered in projecting this revenue source are the estimated costs for hauling and disposing of solid waste. The current contract for hauling was approved in 2021 and expires in 2028.

Major Revenue Descriptions and Trends



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

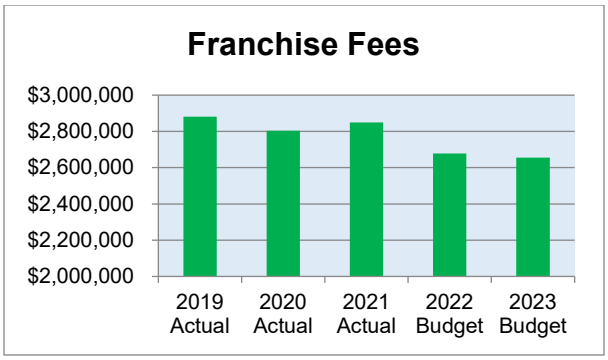
Forecast Methodology: The main factor considered in projecting this revenue source is historical trends and business applications. The City originally adjusted prior year budget down for COVID but was pleasantly surprised to see there was not a major impact.



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 and Garbage Collection services is 5.9% and 5%, respectively. The garbage collection rate was decreased last year 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 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.

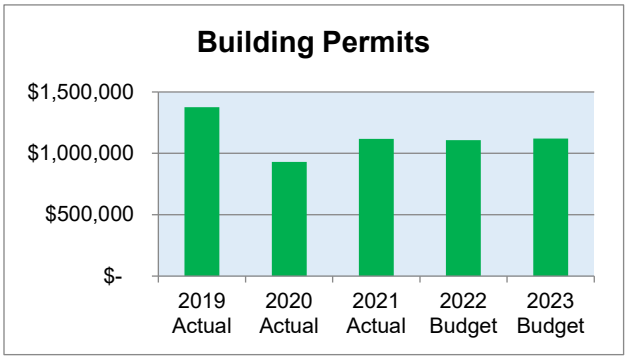
Major Revenue Descriptions and Trends



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.

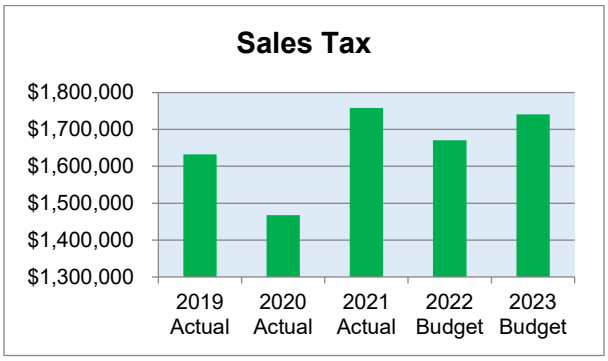


Intergovernmental Revenue - The City receives per capita revenue distributions from the State of Florida that are shared with local governments. These revenue sources include government motor fuel taxes, alcoholic beverage licenses, cigarette taxes and sales taxes. All revenue sources in this category 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 2022 and FY 2023 due to the $22 Million 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.

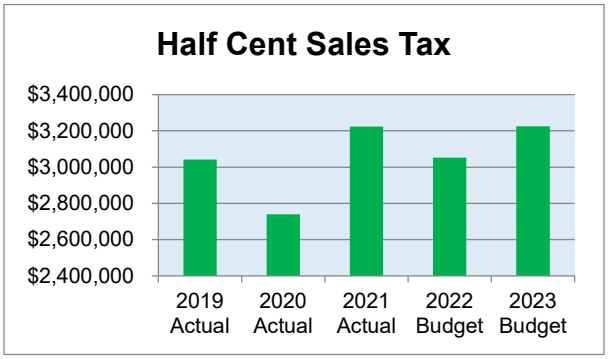
Major Revenue Descriptions and Trends

Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida. FY 2020 originally included a large 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%) that is distributed to local municipalities in direct proportion of their population to that of the County.

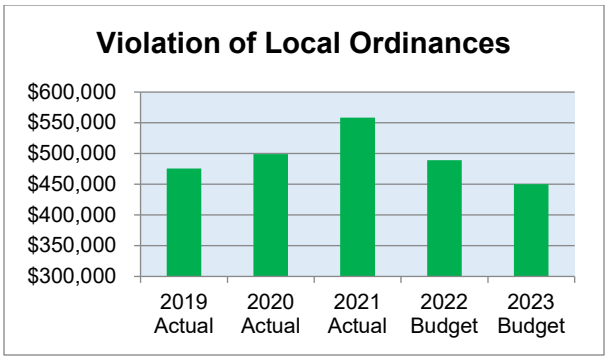
Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida. Similar to Sales Tax listed above, Half Cent Sales Tax has had more positive results that originally estimated by the State. The FY 2023 Budget returns the estimated revenue to pre-COVID levels.



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.

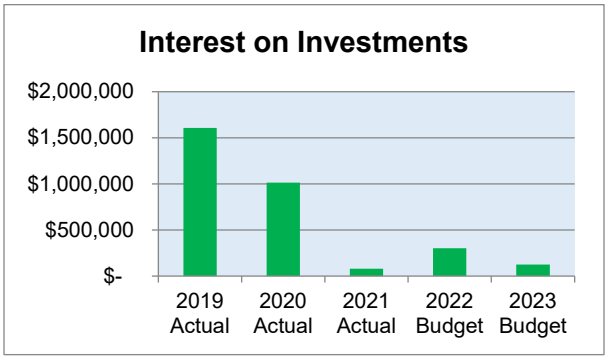
Major Revenue Descriptions and Trends



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.

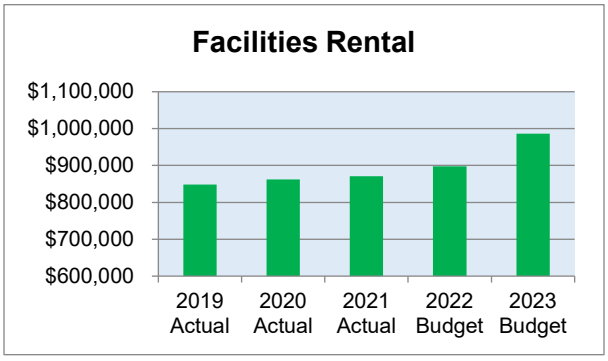
Interest on Investments – The revenue generated on investments is estimated based on the condition of investment market, interest rate trends and cash flow forecasts. Interest rates are expected to slightly increase throughout the year, however they remain relatively low.

Forecast Methodology: This revenue source is forecasted by historical trends and the investment market. The FY 2023 budget includes the estimated low interest rates in addition to the negative impact that occurs when unrealized losses hit the accounts.



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.

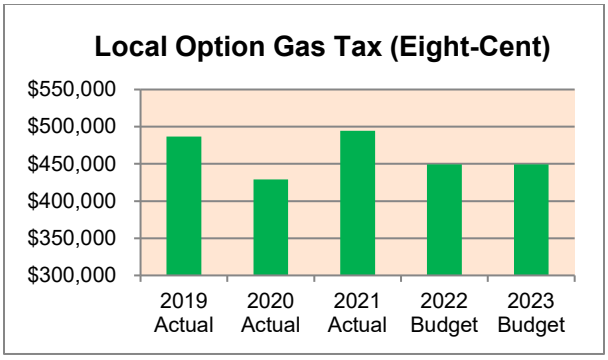


Major Revenue Descriptions and Trends

STREET MAINTENANCE FUND

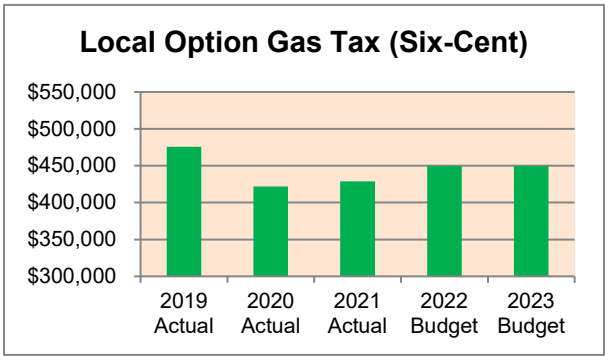
Local Option Gas Tax (Eight-cent) – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby the monies collected by the State for the municipal fuel tax are returned to local municipalities. The City utilizes this revenue source for transportation-related expenditures.

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.

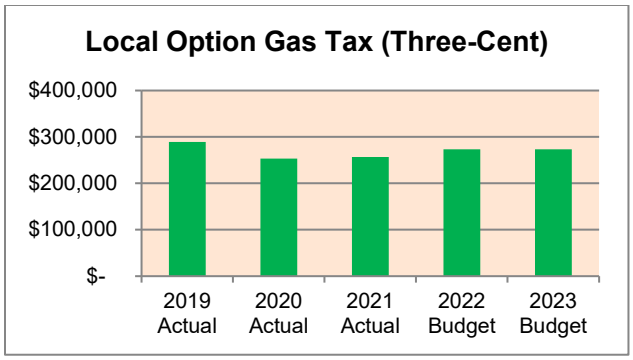
Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida.



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

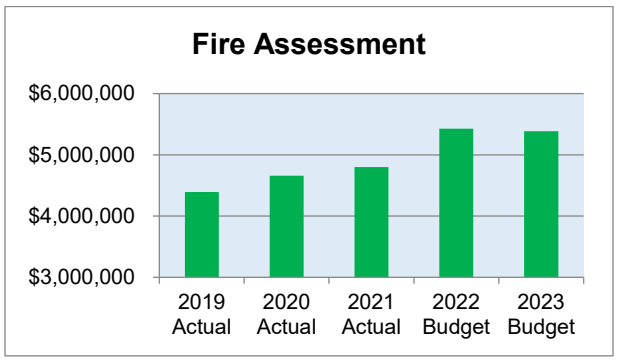
This revenue source represents revenue generated from the County's additional 1% sales tax (now totaling 7%) which was adopted by the Broward County voters in November 2018. Also known as the Penny for Transportation and Mobility Advancement Program (MAP), the funds are restricted for use on transportation 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 2023 revenue estimate included the amount for pending Repair & Maintenance Interlocal Agreements (ILA).

FIRE/RESCUE FUND

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

A rate study was conducted to determine the assessable costs of our Fire/Rescue service and the rates by classification that are necessary to recover that cost. Due to the Fire/Rescue Department's increasing operational costs (e.g., collective bargaining commitments and state retirement system contributions), the rate structure was revised for five (5) years beginning in FY 2022. The assessment rate that recovers 100% of the City's assessable costs was adopted. The study included a very slight decrease for FY 2023.

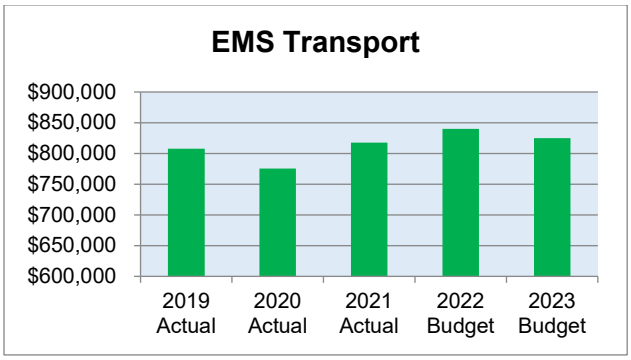
Forecast Methodology: This revenue source is forecasted based on the ad valorem tax roll, based on a rate of $228 for single-family residence, $549 for multi-family residence, and a rate table for Commercial and Industrial properties.



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.

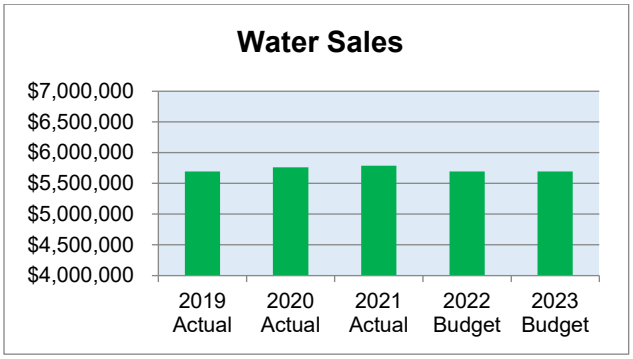
Forecast Methodology: This revenue source is forecasted by historical trends collectability of fees.



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.

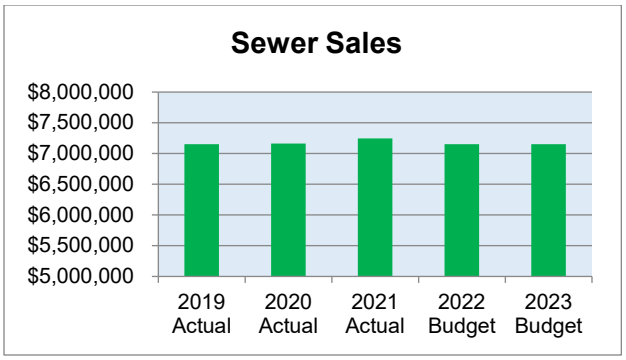
Forecast Methodology: The main factors considered in the forecast for this revenue source are historical trends, estimated new connections, and estimated new rates.



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.

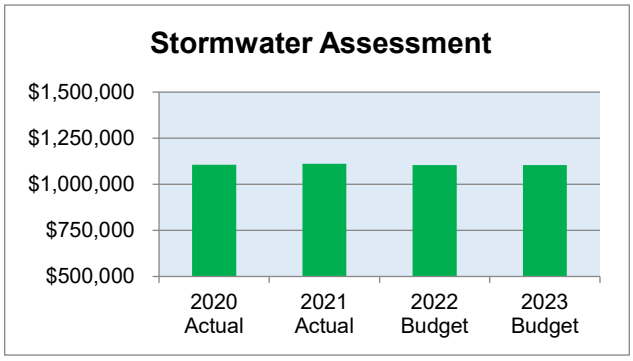
The annual rate increase is limited to five (5) percent or CPI, whichever is greater.

There is no proposed increase to water and sewer rates for FY 2023.

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.

Forecast Methodology: The revenue is forecasted based on the approved Stormwater Assessment rate. There was no increase in rate for FY 2023.



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.

Major Revenue Descriptions and Trends

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 $31,775,339 of Fund Balance in the FY 2023 Budget. 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 C-14 Pump Station, Culvert Replacement, the replacement of the East and West Water Treatment Units, and multiple lift stations. In addition, $8.5 Million is from the ARPA funding earned as a result of the FY 2022 payment to the General Fund for public safety.

MAJOR REVENUE SUMMARY

The following table summarized the financial budget for FY 2023 for the major revenue sources presented on the preceding pages.

Revenue - All Funds	**FY 2023 Budget**
Taxes & Assessments	$30,025,501
Licenses & Permits	3,987,105
Intergovernmental	24,821,133
Charges for Services	21,110,812
Fines and Forfeitures	494,000
Miscellaneous	1,461,280
Interfund Transfers	12,086,945
Use of Fund Balance	31,775,339
Total revenue	**$125,762,115**

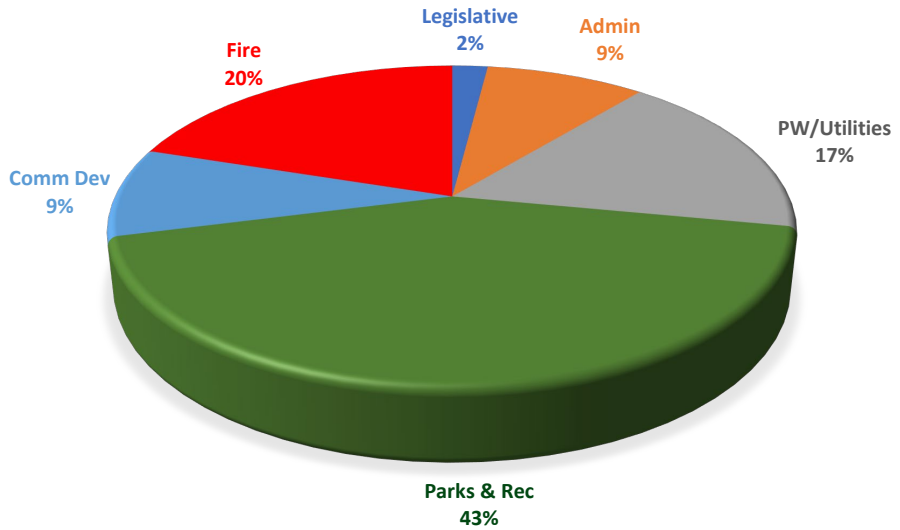
Budgeted Position Summary

Total Number of Positions by Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Budget
City Commission	5	5	5
City Commission PT	-	4	-
City Manager	3	3	3
City Manager PT	-	-	1
City Clerk	2	2	2
Human Resources	2	3	3
Finance	9	9	9
Public Works/Utilities	46	47	47
Parks & Recreation	27	27	27
Parks & Recreation PT/Seasonal *	71	72	90
Community Development	22	23	23
Fire/Rescue	44	46	47
Fire/Rescue PT	4	4	6
Information Technology	5	5	5
Total City of North Lauderdale	**240**	**250**	**268**

Fiscal Year 2023 Position Changes:

City Commission PT Legislative Aides hired as contractors instead of City employees
One additional PT Office Specialist Position in the City Manager's Office
One additional Division Chief in the Fire/Rescue Department
Two additional PT Logistic Specialist Positions in the Fire/Rescue Department
One Permit & License Administrator Position to replace Permit Clerk II
* 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	FY 2024 Projected	FY 2025 Projected
Revenue						
General Fund	$ 34,990,072	$ 34,216,973	$ 36,633,170	$ 39,373,912	$ 40,702,200	$ 41,559,000
ARPA General Fund Subfund [1]	-	-	22,168,784	11,552,816	-	-
Street Maintenance Fund	-	1,286,578	1,217,340	1,217,440	1,229,600	1,241,900
Transportation Surtax Fund [2]	-	15,822	2,502,765	4,354,667	-	-
Fire/Rescue Fund	8,138,356	8,658,039	10,097,118	9,342,710	9,191,000	9,607,630
Water Control District	1,244,330	1,242,713	1,233,730	1,236,802	1,233,800	1,236,800
Debt Service Fund	345,809	-	-	-	-	-
Capital Projects Fund [3]	2,470,591	729,636	344,570	8,904,479	-	-
Utilities Fund	14,303,791	13,284,597	13,369,461	13,218,550	13,183,800	13,184,000
Stormwater Fund	1,305,325	1,147,065	1,649,820	2,688,500	7,537,100	1,552,100
Vehicle Maintenance Fund	187,861	1,832	74,800	71,700	76,300	80,900
Information Technology Fund	1,322,877	1,380,613	1,582,490	1,349,290	1,323,200	1,651,600
Insurance Fund	625,184	603,386	623,490	675,910	706,800	723,600
Total Revenue	**$ 64,934,196**	**$ 62,567,253**	**$ 91,497,537**	**$ 93,986,776**	**$ 75,183,800**	**$ 70,837,530**
Expenditures/Expenses						
General Fund	$ 31,210,859	$ 30,255,487	$ 37,918,703	$ 49,660,366	$ 41,167,500	$ 41,859,300
ARPA General Fund Subfund [1]	-	-	22,168,784	20,052,816	-	-
Street Maintenance Fund	-	621,960	1,217,340	1,217,440	1,054,700	1,087,900
Transportation Surtax Fund [2]	-	15,822	2,502,765	4,354,667	-	-
Fire/Rescue Fund	7,761,375	8,721,134	11,149,978	9,642,710	9,399,200	9,765,900
Water Control District	338,027	927,798	1,233,730	1,236,802	1,227,900	1,241,200
Debt Service Fund	359,222	-	-	-	-	-
Capital Projects Fund [3]	876,366	820,558	665,250	8,954,479	-	-
Utilities Fund	10,262,137	11,071,633	13,788,101	23,095,645	13,113,900	13,443,700
Stormwater Fund	886,361	1,122,608	1,649,820	4,592,690	8,435,100	2,187,600
Vehicle Maintenance Fund	195,760	140,543	179,000	179,300	183,900	188,500
Information Technology Fund	1,152,835	1,177,019	1,949,315	1,699,290	1,623,200	1,951,600
Insurance Fund	756,857	758,754	898,490	1,075,910	1,013,700	1,081,500
Total Expenditures/ Expenses	**$ 53,799,799**	**$ 55,633,316**	**$ 95,321,276**	**$ 125,762,115**	**$ 77,219,100**	**$ 72,807,200**
Excess of Revenue Over Expenditures/Expenses	**$ 11,134,397**	**$ 6,933,937**	**$ (3,823,739)**	**$ (31,775,339)**	**$ (2,035,300)**	**$ (1,969,670)**
Beginning Fund Balance and Net Position	$ 117,173,143	$ 128,307,540	$ 135,241,477	$ 131,417,738	$ 99,642,399	$ 97,607,099
Ending Fund Balance and Net Position	**$ 128,307,540**	**$ 135,241,477**	**$ 131,417,738**	**$ 99,642,399**	**$ 97,607,099**	**$ 95,637,429**

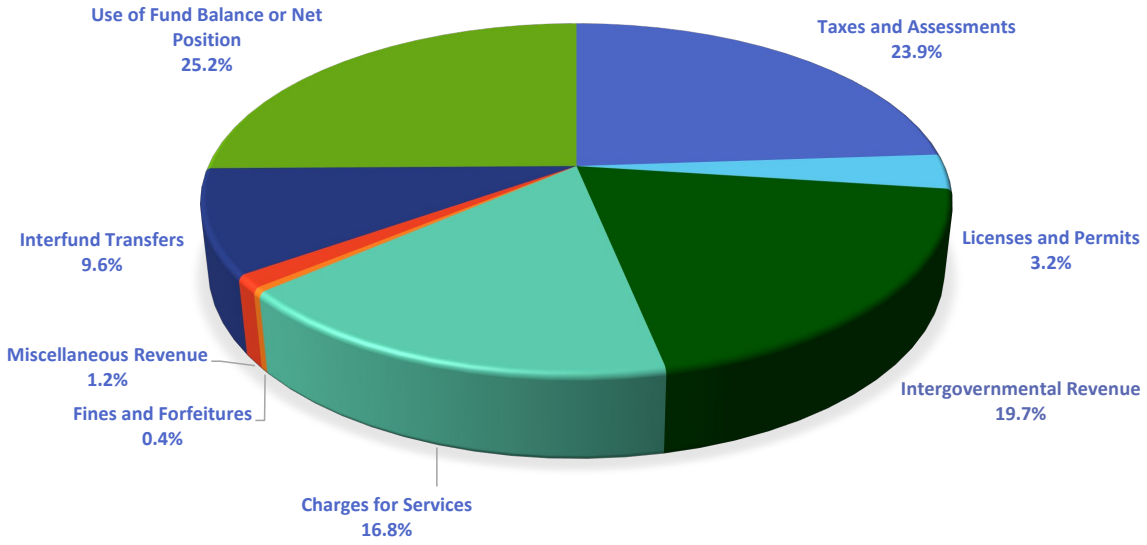
[1] ARPA Fund not forecasted due to it being a one-time funding source.
[2] Transportation Surtax Fund not forecasted due to its dependency on funding contracts from the County.
[3] Current future capital projects for FY2024 and FY2025 are all within other funds.

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

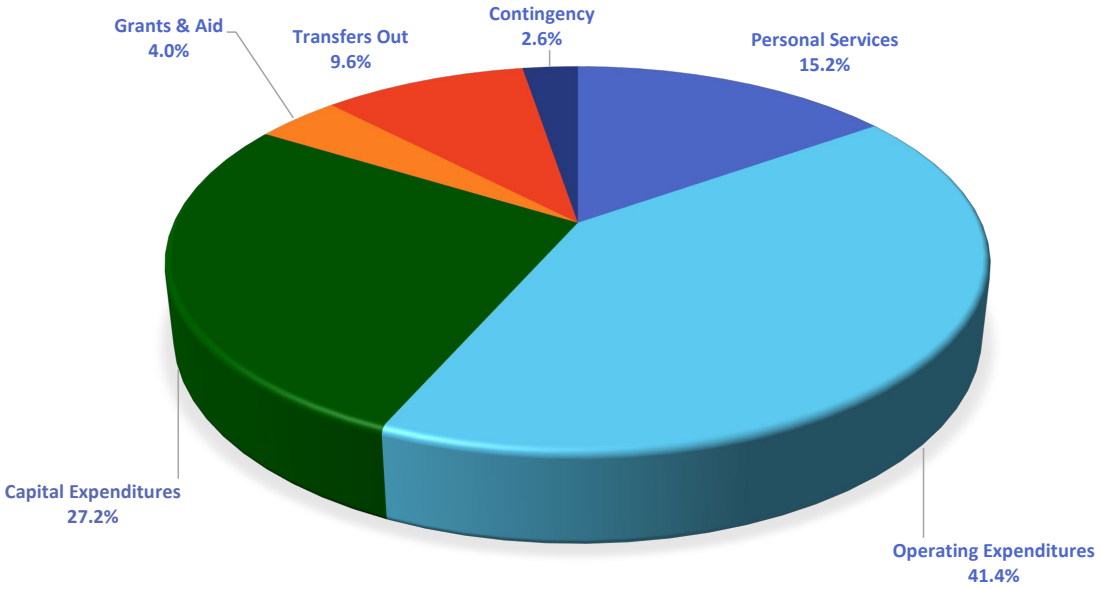
	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue by Type				
Taxes and Assessments	23,844,662	25,240,753	28,460,610	30,025,501
Licenses and Permits	3,927,807	4,158,470	3,858,920	3,987,105
Intergovernmental Revenue	8,116,761	7,693,892	32,230,057	24,821,133
Charges for Services	19,715,583	20,045,315	21,350,390	21,110,812
Fines and Forfeitures	559,531	611,247	551,840	494,000
Miscellaneous Revenue	3,876,459	1,656,848	1,924,830	1,461,280
Interfund Transfers	4,893,393	3,062,530	3,120,890	12,086,945
Other Sources	-	98,197	-	-
Use of Fund Balance or Net Position	-	-	3,823,739	31,775,339
Total Revenue	**$ 64,934,196**	**$ 62,567,252**	**95,321,276**	**125,762,115**
	-			
Expenditures/Expenses by Object				
Personal Services	14,432,127	15,198,318	18,056,790	19,058,675
Operating Expenditures	32,442,640	34,070,991	45,477,783	52,118,320
Capital Expenditures	1,568,535	2,542,424	24,064,413	34,161,034
Debt Service	359,222	22,123	-	-
Grants & Aid	113,006	736,930	1,566,790	5,060,685
Transfers Out	4,884,269	3,062,530	3,120,890	12,086,945
Contingency	-	-	3,034,610	3,276,456
Total Expenditures/Expenses	**53,799,799**	**55,633,316**	**95,321,276**	**125,762,115**
Excess of Revenue over Expenditures/Expenses	**$ 11,134,397**	**$ 6,933,936**	**$ (3,823,739)**	**$ (31,775,339)**
Beginning Fund Balance and Net Position	117,173,143	128,307,540	135,241,477	131,417,738
Ending Fund Balance and Net Position	**$ 128,307,540**	**$ 135,241,477**	**$ 131,417,738**	**$ 99,642,399**

-

REVENUES BY TYPE - ALL FUNDS



EXPENDITURES/EXPENSES BY OBJECT - ALL FUNDS



City of North Lauderdale
Budget Summary by Department/Fund - All Funds
Fiscal Year 2023

	General Fund *	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Grand Total
Revenue							
Taxes and Assessments	$ 22,413,365	$ 6,508,436	$ -	$ -	$ 1,103,700	$ -	$ 30,025,501
Licenses and permits	3,974,105	13,000	-	-	-	-	3,987,105
Intergovernmental revenue	17,681,426	5,589,707	-	-	1,550,000	-	24,821,133
Charges for services	4,953,342	845,500	-	-	13,220,350	2,091,620	21,110,812
Fines and forfeitures	494,000	-	-	-	-	-	494,000
Miscellaneous revenue	1,410,490	2,510	-	10,000	33,000	5,280	1,461,280
Interfund transfers	-	3,192,466	-	8,894,479	-	-	12,086,945
Use of fund balance or net position	18,786,454	300,000	-	50,000	11,781,285	857,600	31,775,339
Total Revenue	**$ 69,713,182**	**$ 16,451,619**	**$ -**	**$ 8,954,479**	**$ 27,688,335**	**$ 2,954,500**	**$ 125,762,115**
Expenditures/Expenses							
City Commission	$ 696,735	$ -	$ -	$ -	$ -	$ -	$ 696,735
City Manager	748,264	-	-	-	-	-	748,264
City Attorney	373,875	-	-	-	-	-	373,875
City Clerk	388,105	-	-	-	-	-	388,105
Human Resources	694,740	-	-	-	-	-	694,740
Finance	1,232,390	-	-	-	-	-	1,232,390
Public Works	16,928,342	5,572,107	-	-	27,688,335	-	50,188,784
Parks and Recreation	6,578,800	-	-	-	-	-	6,578,800
Community Development	9,111,000	-	-	-	-	-	9,111,000
Police - Contractual	12,547,720	-	-	-	-	-	12,547,720
Non-departmental	5,324,266	-	-	-	-	-	5,324,266
Fire/Rescue	1,675,000	9,642,710	-	-	-	-	11,317,710
Water Control District	-	1,236,802	-	-	-	-	1,236,802
Information Technology	1,327,000	-	-	-	-	1,699,290	3,026,290
Insurance	-	-	-	-	-	1,075,910	1,075,910
Vehicle Maintenance	-	-	-	-	-	179,300	179,300
Capital outlay	-	-	-	8,954,479	-	-	8,954,479
Transfers Out	12,086,945	-	-	-	-	-	12,086,945
Total Expenditures/Expenses	**$ 69,713,182**	**$ 16,451,619**	**$ -**	**$ 8,954,479**	**$ 27,688,335**	**$ 2,954,500**	**$ 125,762,115**
Beginning Fund Balance and Net Position	**$ 52,788,011**	**$ 3,780,994**	**$ -**	**$ 11,428,410**	**$ 55,732,433**	**$ 7,687,890**	**$ 131,417,738**
Ending Fund Balance and Net Position	**$ 34,001,557**	**$ 3,480,994**	**$ -**	**$ 11,378,410**	**$ 43,951,148**	**$ 6,830,290**	**$ 99,642,399**
Fund Balances and Net Assets							
Fund Balances							
Restricted:							
Fire Rescue	$ -	$ 612,862	$ -	$ -	$ -	$ -	$ 612,862
Transportation	-	664,617	-				664,617
Water Control District	-	2,203,515	-	-	-	-	2,203,515
Committed:							
Debt Service	-	-	-	-	-	-	-
Assigned:							
Capital Projects	18,965,000	-		11,378,410			30,343,410
Disaster Assistance	3,500,000	-	-	-	-	-	3,500,000
General Government	1,000,000	-	-	-	-	-	1,000,000
Unassigned:	-	-	-	-	-	-	-
Net assets			-	-			
Net Investment in Capital Assets	-	-	-	-	11,276,373	749,428	12,025,801
Unrestricted	10,536,557	-	-	-	32,674,775	6,080,862	49,292,194
Total Ending Fund Balances	**$ 34,001,557**	**$ 3,480,994**	**$ -**	**$ 11,378,410**	**$ 43,951,148**	**$ 6,830,290**	**$ 99,642,399**

*** General Fund includes American Rescue Plan Act (ARPA) General Fund Subfund (Fund 005). FY2022 does not include estimated ARPA Fund Balance.**



General Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Taxes	$ 15,504,613	$ 16,749,458	$ 17,351,950	$ 18,695,065
Licenses, permits & assessments	5,254,231	5,493,060	7,302,820	7,692,405
Intergovernmental revenue	7,475,520	5,749,343	4,884,050	6,144,610
Charges for services	3,524,831	4,192,616	5,004,380	4,953,342
Fines and forfeitures	559,531	611,247	551,840	494,000
Miscellaneous revenue	2,662,222	1,323,053	1,538,130	1,394,490
Transfer from other funds	9,124	-	-	-
Other Sources	-	98,197	-	-
Use of fund balance	-	-	1,285,533	10,286,454
Total Revenue	**$ 34,990,072**	**$ 34,216,973**	**$ 37,918,703**	**$ 49,660,366**
Expenditures				
Departmental				
City Commission	$ 483,366	$ 489,307	$ 611,240	$ 696,735
City Manager	461,259	490,756	511,430	748,264
City Attorney	314,378	334,537	331,450	373,875
City Clerk	287,176	314,359	378,890	388,105
Human Resources	363,010	316,037	586,950	694,740
Finance	985,798	1,054,120	1,195,300	1,232,390
Public Works	4,768,903	4,237,110	8,813,813	9,748,342
Parks and Recreation	4,255,062	4,730,032	5,515,840	5,563,800
Community Development	2,863,398	3,665,501	3,957,180	4,271,000
Police - Contractual	10,404,450	10,986,456	12,193,760	12,547,720
Non-Departmental	6,024,060	3,637,272	3,822,850	13,395,395
Total Expenditures	**$ 31,210,859**	**$ 30,255,488**	**$ 37,918,703**	**$ 49,660,366**
Change in Fund Balance	**$ 3,779,212**	**$ 3,961,485**	**$ (1,285,533)**	**$ (10,286,454)**
Fund Balance				
Beginning Balance	$ 46,332,847	$ 50,112,059	$ 54,073,545	$ 52,788,011
Ending Balance	**$ 50,112,059**	**$ 54,073,545**	**$ 52,788,011**	**$ 42,501,557**
Fund Balances				
Assigned:				
Future Capital Projects	$ 21,875,000	$ 21,875,000	$ 21,875,000	$ 18,965,000
Disaster Assistance	3,500,000	3,500,000	3,500,000	3,500,000
General Government	1,000,000	1,000,000	1,000,000	1,000,000
Unassigned	23,737,059	27,698,545	26,413,011	19,036,557
Total Fund Balances	**$ 50,112,059**	**$ 54,073,545**	**$ 52,788,011**	**$ 42,501,557**

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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Taxes				
Ad Valorem Taxes	$ 11,389,772	$ 12,347,101	$ 13,139,050	$ 14,400,000
Utility Service Taxes	3,007,092	3,121,649	3,011,900	3,060,000
Communications Services Taxes	706,953	753,612	686,800	720,000
Local Business Tax	400,797	527,096	514,200	515,065
Total Taxes	**$ 15,504,613**	**$ 16,749,458**	**$ 17,351,950**	**$ 18,695,065**
Licenses, Permits & Assessments				
Building Permits	$ 930,233	$ 1,116,698	$ 1,107,500	$ 1,120,000
Franchise Fees	2,804,191	2,850,010	2,678,120	2,655,955
Special Assessments	1,444,832	1,448,610	3,456,900	3,718,300
Other Permits and Fees	74,975	77,742	60,300	198,150
Total Licenses, Permits & Assessments	**$ 5,254,231**	**$ 5,493,060**	**$ 7,302,820**	**$ 7,692,405**
Intergovernmental Revenue				
State Revenue Sharing-Sales Tax	$ 1,467,505	$ 1,758,539	$ 1,670,790	$ 1,740,790
Half Cent Sales Tax	2,740,364	3,224,223	3,052,840	3,225,000
Local Option Gas Tax *	718,198	-	-	-
Special Fuel Tax: 8th Cent *	429,092	-	-	-
Alcoholic Beverage License	6,429	6,604	5,500	5,500
Business Licenses	47,830	56,298	50,920	50,920
FEMA Grant Proceeds	1,956,901	565,678	-	-
School Resource Officer	109,200	138,000	104,000	122,400
State Grant	-	-	-	1,000,000
Total Intergovernmental Revenue	**$ 7,475,520**	**$ 5,749,343**	**$ 4,884,050**	**$ 6,144,610**
Charges for Services				
Payment In Lieu of Taxes	$ 150,700	$ 138,800	$ 216,670	$ 216,670
Canal Maintenance Fee-WCD	262,902	821,125	1,074,880	1,058,162
Administrative Fees-Fire/Rescue	545,000	547,300	604,600	662,200
Administrative Fees-Stormwater	82,700	86,800	117,100	118,700
Administrative Fees-WCD	52,600	84,200	77,700	85,000
Administrative Fees-Water & Sewer Fund	906,400	932,000	1,034,200	939,100
Privilege Fees Water & Sewer Fund	1,217,000	1,264,400	1,284,600	1,284,590
Activity Instructors	555	630	1,070	1,100
Adult Sports	1,600	-	3,000	3,000
Afterschool Program	84,522	38,943	88,860	90,000
City Swim Lessons	4,005	3,739	10,870	4,000
Community Garden Plot	20	230	200	200
Dishonored Payment Fees	2,371	740	1,000	1,000
Election Fees	2,918	-	2,000	-
Facility Rentals	10,776	12,985	21,300	21,300
Family Trips	1,060	-	2,820	2,820
Fee Supported Events	8,436	2,494	6,410	6,410
Haunted Hamptons	21,086	745	29,150	32,000
Holiday Camp	16,195	9,050	13,160	15,000
Lien Research Fees	44,640	51,445	45,000	45,000
Lobbyist Registration	800	300	500	500
Park Concessions	699	1,878	700	-
Park Shelter Rentals	5,957	8,400	15,010	15,010

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Pool Admissions	3,698	11,336	11,240	11,240
Private Swim Lessons	105	105	-	-
Recreation Concessions	625	994	200	500
Registration Fees	7,530	5,066	9,540	9,540
Senior Trips & Activities	2,172	374	1,010	1,320
Spring Camp	-	6,603	14,570	14,570
Summer Recreation & Camps	21,882	101,366	213,720	230,000
Swim Central Lessons	5,293	-	3,170	3,170
Teacher Planning Days	14,150	10,711	16,070	22,000
Teen Club Dues	19,066	17,520	31,800	14,000
Youth Baseball	750	1,000	7,020	-
Youth Basketball	-	9,139	8,910	8,910
Youth Soccer	26,620	22,200	36,330	36,330
Total Charges for Services	**$ 3,524,831**	**$ 4,192,616**	**$ 5,004,380**	**$ 4,953,342**
Fines and Forfeitures				
Fines-Local Ordinance Application	$ 8,780	$ 3,960	$ 8,000	$ 8,000
Fines-Parking Citations	727	1,625	1,000	1,000
Fines-Violation of Local Ordinances	498,994	558,519	489,000	450,000
Judgment & Fines- County Court	37,779	25,910	48,840	30,000
Mitigation Application	-	250	-	-
Mitigation Settlements	13,252	20,982	5,000	5,000
Total Fines and Forfeitures	**$ 559,531**	**$ 611,247**	**$ 551,840**	**$ 494,000**
Miscellaneous Revenue				
Facilities rental	$ 862,288	$ 871,126	$ 897,640	$ 985,940
Fuel Tax Refund	6,810	6,708	6,800	6,800
Interest Earnings	1,012,452	80,938	301,280	125,000
Miscellaneous Revenue-Other	510,314	229,654	38,750	38,750
Tower Leases	270,357	134,627	293,660	238,000
Total Miscellaneous Revenue	**$ 2,662,222**	**$ 1,323,053**	**$ 1,538,130**	**$ 1,394,490**
Other Sources				
Transfers In	$ 9,124	$ -	$ -	$ -
Capital Lease Proceeds	-	98,197	-	-
Use of Fund Balance or Net Position	-	-	1,285,533	10,286,454
Total Other Sources	**$ 9,124**	**$ 98,197**	**$ 1,285,533**	**$ 10,286,454**
Total Revenue	**$ 34,990,072**	**$ 34,216,973**	**$ 37,918,703**	**$ 49,660,366**

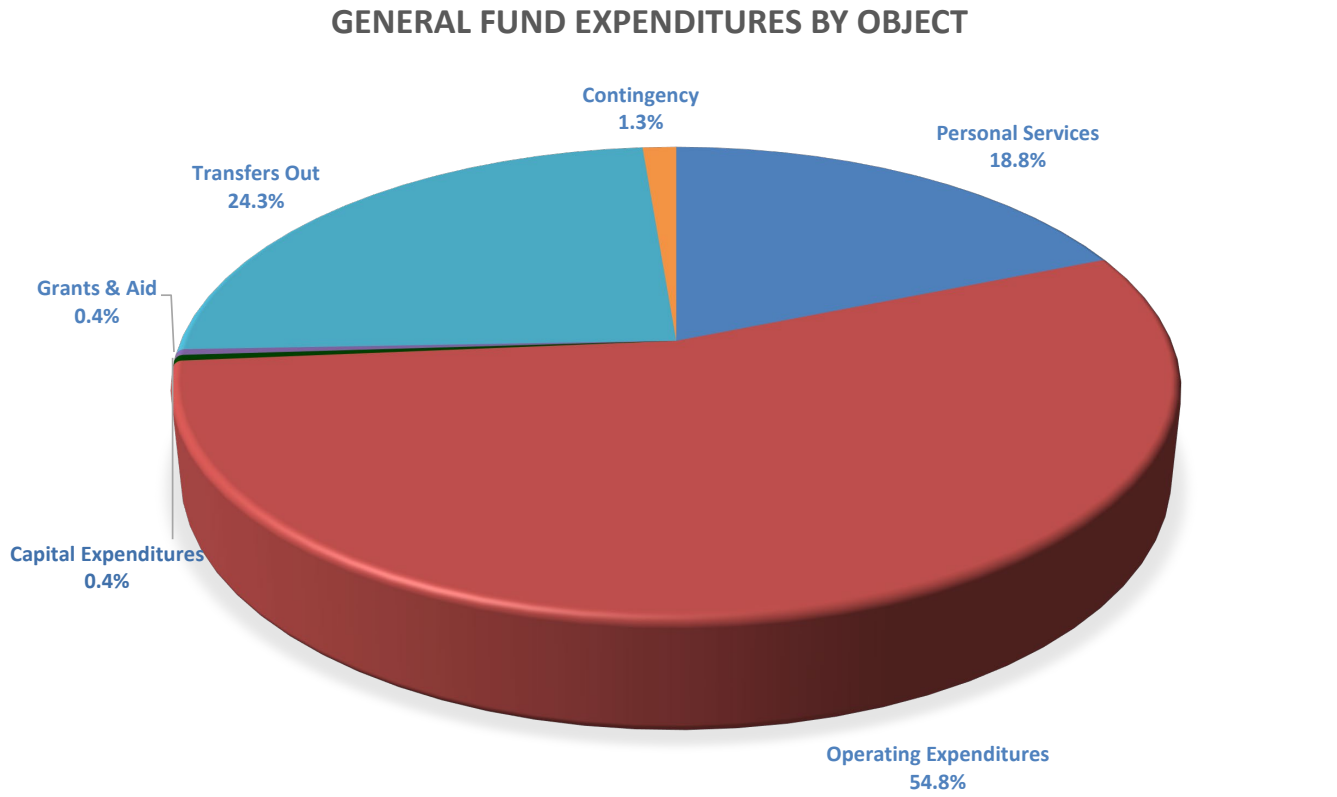
*Note: In FY 2021 Fuel Tax revenue was moved to a new Fund 111 for better tracking of the funds specified for Street Maintenance.

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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Expenditures by Object				
Personal Services	$ 7,012,813	$ 7,232,830	$ 9,010,110	$ 9,312,810
Operating Expenditures	19,062,204	19,076,866	25,424,203	27,189,926
Capital Expenditures	138,275	132,075	30,000	200,000
Debt Service	-	12,806	-	-
Grants & Aid	113,299	738,380	176,790	220,685
Transfers Out	4,884,269	3,062,530	3,120,890	12,086,945
Contingency	-	-	156,710	650,000
Total Expenditures	**$ 31,210,859**	**$ 30,255,488**	**$ 37,918,703**	**$ 49,660,366**

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

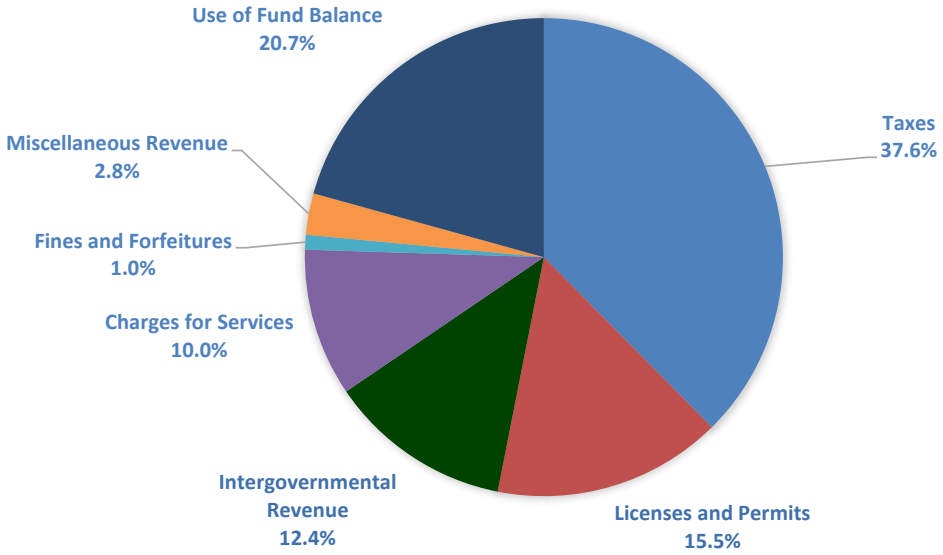


City of North Lauderdale
Schedule of Expenditures by Department
General Fund (Fund 001)

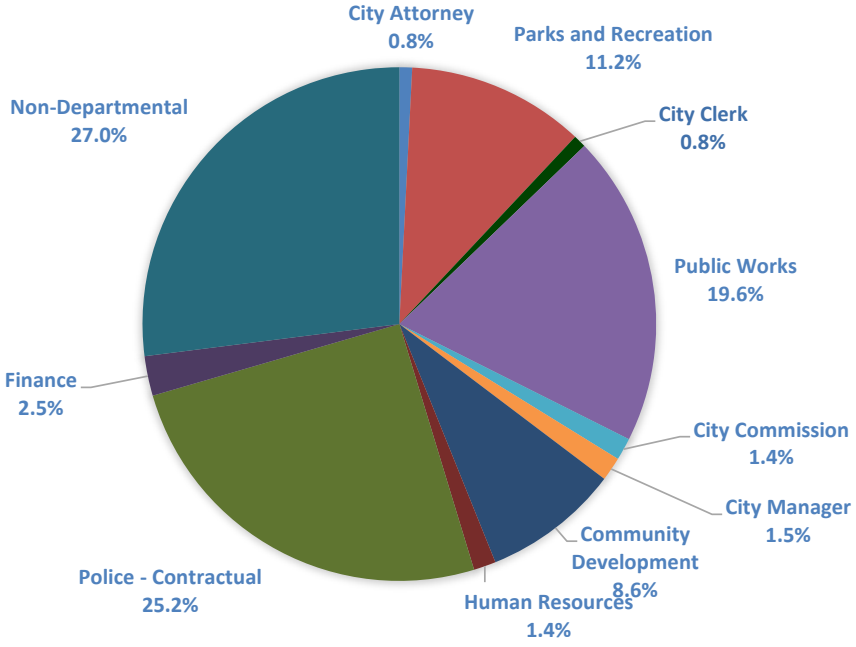
	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Department				
City Commission	$ 483,366	$ 489,307	$ 611,240	$ 696,735
City Manager	461,259	490,756	511,430	748,264
City Attorney	314,378	334,537	331,450	373,875
City Clerk	287,176	314,359	378,890	388,105
Human Resources	363,010	316,037	586,950	694,740
Finance	985,798	1,054,120	1,195,300	1,232,390
Public Works	4,768,903	4,237,110	8,813,813	9,748,342
Parks and Recreation	4,255,062	4,730,032	5,515,840	5,563,800
Community Development	2,863,398	3,665,501	3,957,180	4,271,000
Police - Contractual	10,404,450	10,986,456	12,193,760	12,547,720
Non-Departmental	6,024,060	3,637,272	3,822,850	13,395,395
Total Expenditures	**$ 31,210,859**	**$ 30,255,488**	**$ 37,918,703**	**$ 49,660,366**

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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 215,579	$ 208,727	$ 311,770	$ 228,740
Operating Expenditures	208,802	200,923	222,680	385,010
Grants & Aid Expenditures	58,985	79,656	76,790	82,985
Total	**$ 483,366**	**$ 489,307**	**$ 611,240**	**$ 696,735**

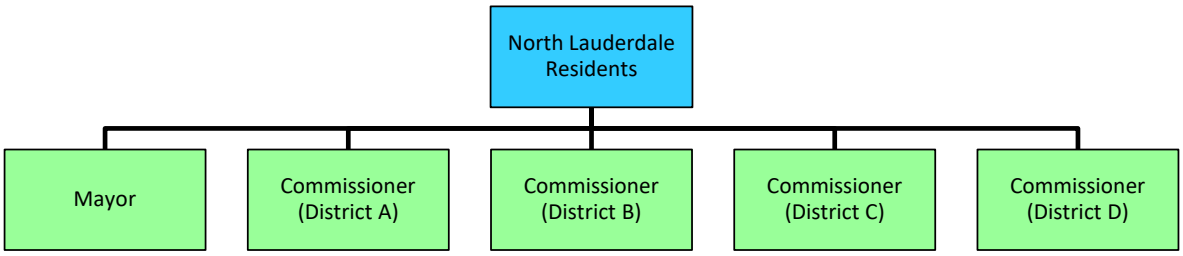


Members of the Commission present a wreath in appreciation of all Veterans.

City of North Lauderdale
Personnel Summary
City Commission Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Budget
Mayor	1	1	1
Commissioner	4	4	4
Legislative Aide - PT [1]	-	4	-
Total City Commission	**5**	**9**	**5**

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



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Executive Salaries	$ 84,643	$ 87,623	$ 89,470	$ 93,875
Regular Salaries And Wages	-	-	100,000	-
Commission Monthly Reimbursement	24,988	23,757	23,800	23,950
FICA Taxes	8,545	8,655	8,670	9,050
Commission Statutory Pension	11,228	6,990	7,000	7,000
Health/Dental Insurance	84,523	80,079	81,230	93,130
Life Insurance	1,651	1,624	1,600	1,735
Total Personal Services	$ 215,579	$ 208,727	$ 311,770	$ 228,740
Operating Expenditures				
Professional Services	$ 36,667	$ 40,100	$ 40,000	$ 100,000
Lobbying	-	-	-	100,000
Travel And Per Diem	12,689	7,590	10,000	15,000
Communication Services	676	150	-	-
General Printing & Binding	315	-	500	500
Promotional Activities	3,980	500	7,000	8,000
Other Current Charges-Misc.	336	2,148	2,000	2,500
General Office Supplies	57	705	500	600
Meetings	46	42	1,500	1,500
Books/Subscriptions/Publications	-	141	300	300
Memberships/Professional Dues	14,218	22,925	18,000	20,000
Training and Seminars	199	4,283	3,000	5,000
Workers' Compensation	90	70	60	120
Information Technology	139,530	122,270	139,820	131,490
Total Operating Expenditures	$ 208,802	$ 200,923	$ 222,680	$ 385,010
Grants & Aid Expenditures				
Area Agency On Aging	$ 18,155	$ 17,186	$ 17,190	$ 15,995
Commission Requests	-	-	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	6,580	6,420	6,350	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	6,000	7,000	7,000
NL Panthers Youth Program	-	21,300	-	-
Misc. Donations	-	500	5,000	5,000
Mayor Discretionary Funds (WM)	-	-	-	1,500
District A Discretionary Funds (WM)	-	-	-	1,500
District B Discretionary Funds (WM)	-	-	-	1,500
District C Discretionary Funds (WM)	-	-	-	1,500
District D Discretionary Funds (WM)	-	-	-	1,500
Contingency-Commission	-	-	10,000	10,000
Total Grants & Aid Expenditures	$ 58,985	$ 79,656	$ 76,790	$ 82,985
Total City Commission	**$ 483,366**	**$ 489,307**	**$ 611,240**	**$ 696,735**

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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 422,151	$ 455,652	$ 456,700	$ 626,140
Operating Expenditures	39,108	35,104	54,730	122,124
Total	**$ 461,259**	**$ 490,756**	**$ 511,430**	**$ 748,264**

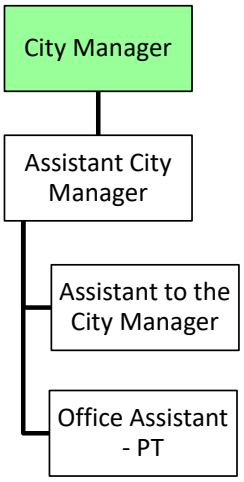


City Manager Mike Sargis provides State Representative Anika Omphroy a tour of the City's major canal to show where the new C-14 Pump Station will be installed and the expected benefits it will provide. The City received numerous grants to fund this project.

City of North Lauderdale
Personnel Summary
City Manager Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 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**	**3**	**4**

[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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 264,060	$ 288,845	$ 286,000	$ 446,910
Flexible Spending Contribution	2,700	2,748	2,600	1,000
Overtime	-	-	500	1,500
FICA Taxes	15,924	17,534	17,600	31,610
401 (A) Retirement	65,860	66,318	68,300	66,690
457 Deferred Compensation	25,827	27,154	27,260	16,250
Health/Dental Insurance	35,255	40,509	40,760	54,200
Disability Insurance	6,287	6,305	7,440	7,440
Life Insurance	538	538	540	540
John Hancock Life Insurance	5,700	5,700	5,700	-
Total Personal Services	$ 422,151	$ 455,652	$ 456,700	$ 626,140
Operating Expenditures				
Misc. Consulting Services	$ 29	$ -	$ 2,000	$ 60,000
Travel And Per Diem	(75)	129	3,500	3,500
Communication Services	550	600	700	100
Vehicle Lease Payments	5,508	6,006	7,060	10,464
General Printing & Binding	45	-	500	1,500
Misc. Marketing/Info Tools	-	-	2,000	2,000
Other Current Charges-Misc.	-	-	1,000	5,000
City Manager's Misc. Exp	81	(400)	1,000	2,500
General Office Supplies	174	548	500	500
Fuel-City Vehicles	601	561	1,500	1,500
Books/Subscriptions/Publications	-	-	500	500
Memberships/Professional Dues	2,075	675	2,500	2,500
Training And Seminars	-	595	1,250	2,000
Workers' Compensation	220	190	160	240
Vehicle Maintenance	-	-	600	600
Information Technology	29,900	26,200	29,960	29,220
Total Operating Expenditures	$ 39,108	$ 35,104	$ 54,730	$ 122,124
Total City Manager	**$ 461,259**	**$ 490,756**	**$ 511,430**	**$ 748,264**

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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Operating Expenditures	$ 314,378	$ 334,537	$ 331,450	$ 373,875
Total	**$ 314,378**	**$ 334,537**	**$ 331,450**	**$ 373,875**



A resident recognizes the work of City Attorney Samuel Goren at a Commission Meeting.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Operating Expenditures				
Legal Srvs-City Retainer	$ 210,900	$ 217,227	$ 223,750	$ 237,175
Legal Srvs-Human Resources	18,091	43,816	25,000	40,000
Legal Srvs-Finance	1,260	1,292	2,000	2,000
Legal Srvs-Code Enforcement	62,346	58,576	65,000	65,000
Legal Srvs-Comm Development	1,688	-	2,500	2,500
Legal Srvs-Public Works	1,215	3,288	2,000	2,000
Legal Srvs-Parks And Rec	2,573	1,123	2,000	2,000
Legal Srvs-General Matters	-	-	1,000	10,000
Legal Srvs-City Clerk	13,092	6,120	5,000	10,000
Reimbursable Expenditures	3,213	3,095	3,200	3,200
Total Operating Expenditures	$ 314,378	$ 334,537	$ 331,450	$ 373,875
Total City Attorney	**$ 314,378**	**$ 334,537**	**$ 331,450**	**$ 373,875**

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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Percent 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.	100%	95%	100%	100%

City of North Lauderdale
General Fund
City Clerk Department

Budget Expenditures

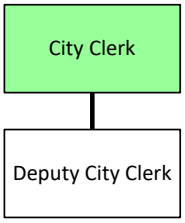
	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 200,646	$ 219,872	$ 257,040	$ 243,295
Operating Expenditures	86,530	94,487	121,850	144,810
Total	**$ 287,176**	**$ 314,359**	**$ 378,890**	**$ 388,105**



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

City of North Lauderdale
Personnel Summary
City Clerk Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Budget
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Total City Clerk	**2**	**2**	**2**



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 138,078	$ 157,317	$ 157,900	$ 163,550
Overtime	-	319	-	-
Car Allowance	-	2,123	2,400	2,400
FICA Taxes	10,125	11,931	11,900	12,700
401 (A) Retirement	19,230	17,979	21,200	22,750
457 Deferred Compensation	750	1,169	760	1,020
Health/Dental Insurance	30,531	27,711	60,540	38,390
Disability Insurance	1,394	919	1,800	1,915
Life Insurance	538	404	540	570
Total Personal Services	$ 200,646	$ 219,872	$ 257,040	$ 243,295
Operating Expenditures				
Travel And Per Diem	$ 508	$ 338	$ 4,000	$ 6,000
General Printing & Binding	84	-	-	-
Misc. Marketing/Info Tools	-	-	2,000	2,000
Codification Of Ordinance	4,880	3,015	7,500	8,000
Newsletter [1]	15,129	6,491	-	-
City Stationary	3,990	2,602	1,500	1,500
Other Current Charges-Misc.	1,818	7,694	25,000	15,000
Legal Advertising	17,351	23,511	25,000	30,000
Election Expenditures	486	11,400	-	25,000
General Office Supplies	576	707	1,000	1,000
Books/Subscriptions/Publications	738	312	1,200	1,000
Memberships/Professional Dues	709	320	1,600	2,000
Training And Seminars	291	3,067	3,000	4,000
Workers' Compensation	100	90	90	90
Information Technology	39,870	34,940	49,960	49,220
Total Operating Expenditures	$ 86,530	$ 94,487	$ 121,850	$ 144,810
Total City Clerk	**$ 287,176**	**$ 314,359**	**$ 378,890**	**$ 388,105**

[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:

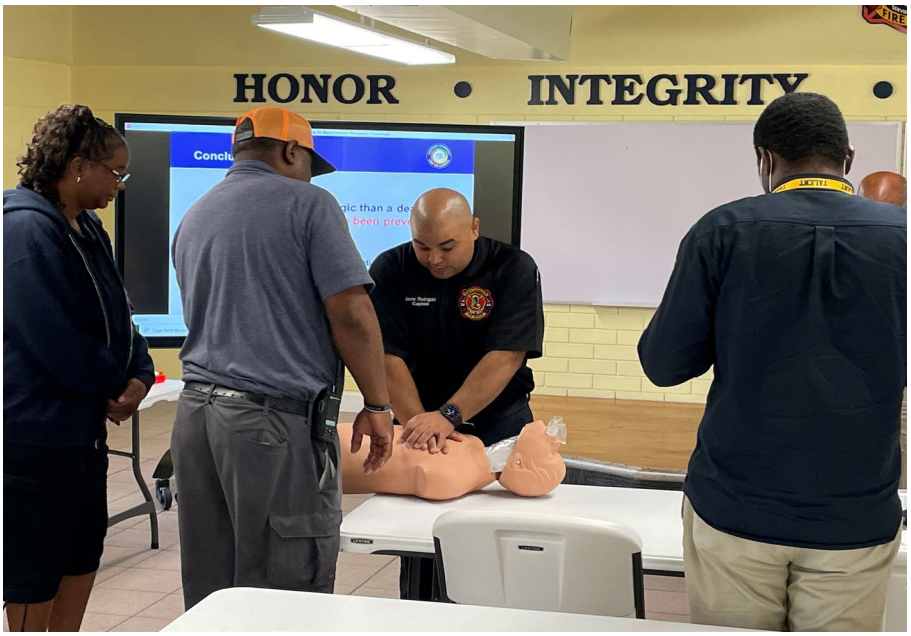
* Maintain the City's workers' compensation modification factor to a level of 0.9 or less.
* Respond to employee inquiries regarding Human Resource matters within 24 hours.
* Review and approve data entry associated with payroll prior to each bi-weekly payroll.
* Complete the development of the certified 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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 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.	96%	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.	95%	100%	100%	100%
Number of HR-sponsored training events and programs offered to employees during the fiscal year.	2	2	8	8

City of North Lauderdale
General Fund
Human Resources Department

Budget Expenditures

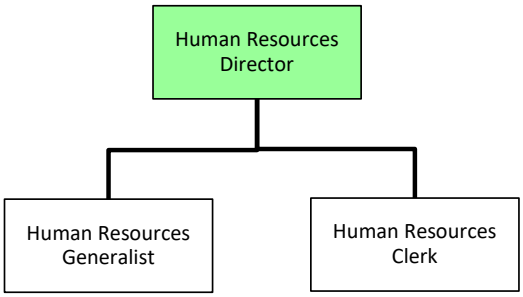
	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 216,351	$ 182,653	$ 357,690	$ 417,260
Operating Expenditures	146,659	133,384	229,260	277,480
Total	**$ 363,010**	**$ 316,037**	**$ 586,950**	**$ 694,740**



In Fiscal Year 2022 Human Resources arranged for all City staff to be trained on CPR and Stop the Bleed.

City of North Lauderdale
Personnel Summary
Human Resources Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Budget
Human Resources Director	1	1	1
Human Resources Generalist	1	1	1
Human Resources Clerk	-	1	1
Total Human Resources	**2**	**3**	**3**



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 142,361	$ 133,811	$ 218,880	$ 259,700
Internships	-	-	10,000	15,000
Car Allowance	-	-	-	3,600
FICA Taxes	10,303	10,006	16,900	21,300
401 (A) Retirement	19,855	12,420	30,400	36,260
457 Deferred Compensation	2,000	1,327	1,760	3,250
Health/Dental Insurance	30,531	16,979	66,420	64,800
Disability Insurance	1,403	682	2,590	2,590
Life Insurance	359	284	740	760
Unemployment Compensation	9,539	7,144	10,000	10,000
Total Personal Services	$ 216,351	$ 182,653	$ 357,690	$ 417,260
Operating Expenditures				
Misc. Consulting Services	$ -	$ -	$ 10,000	$ -
Temporary Assistance	-	325	25,000	-
Flexible Spending Admin Fees	2,333	1,608	4,000	2,000
Contractual Services	40,277	59,181	50,000	100,000
Travel And Per Diem	-	-	3,500	3,500
General Printing & Binding	1,039	995	2,000	2,000
Employee Wellness Program	2,644	3,773	6,000	6,000
Employee Events	19,422	4,855	29,400	50,000
Recognition Events	5,789	520	5,500	15,000
Employee Incentive Program	4,465	-	5,500	3,000
Other Current Charges-Misc.	30	15	500	500
Advertising	8,594	11,433	12,000	15,000
Random Drug Testing	450	2,770	3,300	-
Pre-Employment Screening	5,336	5,833	10,000	-
Medical Exams	-	-	-	13,300
Incident Response	9,530	2,999	-	3,000
General Office Supplies	737	753	2,000	2,000
Books/Subscriptions/Publications	1,136	599	2,000	2,000
Memberships/Professional Dues	640	1,415	1,500	1,500
Training And Seminars	1,036	673	2,000	2,000
Workforce Training	3,231	607	15,000	20,000
Workers' Compensation	100	90	110	150
Information Technology	39,870	34,940	39,950	36,530
Total Operating Expenditures	$ 146,659	$ 133,384	$ 229,260	$ 277,480
Total Human Resources	**$ 363,010**	**$ 316,037**	**$ 586,950**	**$ 694,740**

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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Achieve GFOA's Distinguished Budget Award.	100%	100%	100%	100%
Achieve GFOA's Certificate of Achievement for Excellence in Financial Reporting.	96%	90%	100%	100%
Number of purchase orders issued.	371	339	475	525
Number of A/P checks issued.	3,360	3,437	3,350	3,350
Number of solicitations issued.	8	8	12	12
Repeat Finance Department items in the external auditor Management Letter.	None	None	None	None

City of North Lauderdale
General Fund
Finance Department

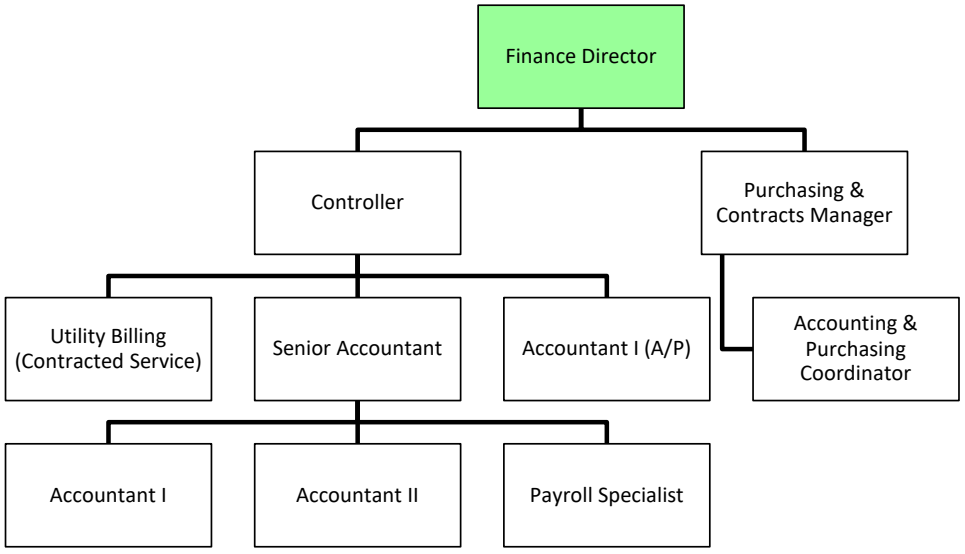
Budget Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 832,749	$ 889,551	$ 1,012,850	$ 1,072,510
Operating Expenditures	153,049	164,569	182,450	159,880
Total	**$ 985,798**	**$ 1,054,120**	**$ 1,195,300**	**$ 1,232,390**



City of North Lauderdale
Personnel Summary
Finance Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Budget
Finance Director	1	1	1
Controller	1	1	1
Purchasing & Contracts Manager	1	1	1
Accounting & Purchasing Coordinator	1	1	1
Senior Accountant	1	1	1
Accountant II	1	1	1
Accountant I	2	2	2
Payroll Specialist	1	1	1
Total Finance	**9**	**9**	**9**



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 606,185	$ 628,310	$ 706,100	$ 763,460
Overtime	137	35	500	500
Car Allowance	-	-	-	3,600
FICA Taxes	45,202	46,809	54,100	57,430
401 (A) Retirement	67,009	79,878	98,800	106,710
457 Deferred Compensation	5,501	5,782	5,810	6,250
Health/Dental Insurance	102,737	121,861	137,310	126,800
Disability Insurance	4,363	5,195	8,430	5,875
Life Insurance	1,615	1,681	1,800	1,885
Total Personal Services	$ 832,749	$ 889,551	$ 1,012,850	$ 1,072,510
Operating Expenditures				
Temporary Assistance	$ -	$ 12,246	$ 10,000	$ -
Auditors	58,720	57,500	52,500	55,000
Accounting Services	6,000	6,000	6,500	16,500
Travel And Per Diem	387	-	5,700	5,000
General Printing & Binding	2,858	2,546	3,500	3,500
Other Current Charges-Misc.	1,185	1,335	5,000	5,000
General Office Supplies	1,718	2,333	2,200	2,400
Books/Subscriptions/Publications	249	-	1,000	500
Memberships/Professional Dues	825	895	1,750	1,750
Training And Seminars	947	2,744	4,000	4,000
Workers' Compensation	430	360	410	480
Information Technology	79,730	78,610	89,890	65,750
Total Operating Expenditures	$ 153,049	$ 164,569	$ 182,450	$ 159,880
Total Finance	**$ 985,798**	**$ 1,054,120**	**$ 1,195,300**	**$ 1,232,390**

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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Percent of all required qualitative activity reports completed on time.	97%	99%	98%	98%
Percent of citizen complaints resolved to their satisfaction.	97%	97%	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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 1,479,418	$ 1,375,660	$ 1,884,630	$ 1,854,655
Operating Expenditures	3,205,520	2,750,095	6,899,183	7,818,687
Capital Expenditures	83,965	98,550	30,000	75,000
Debt Service	-	9,389	-	-
Total	**$ 4,768,903**	**$ 4,233,693**	**$ 8,813,813**	**$ 9,748,342**



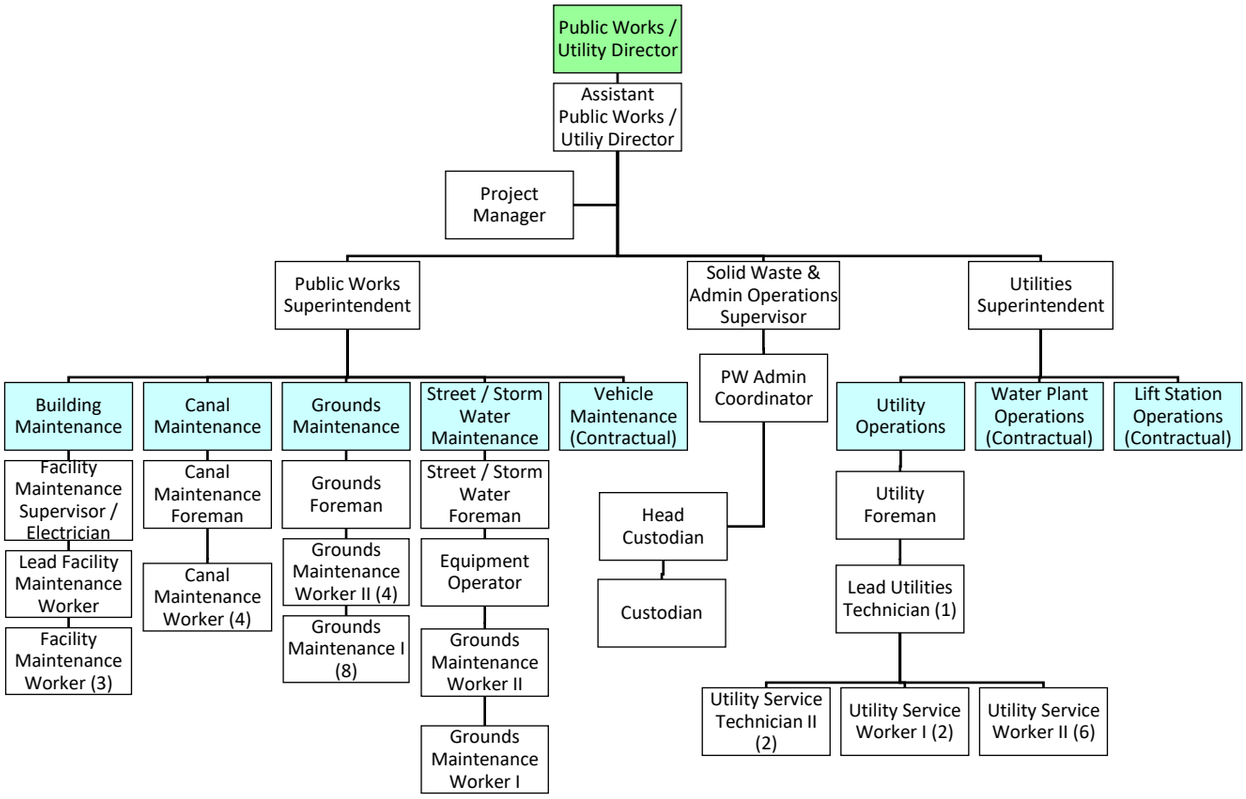
Public Works Grounds Maintenance crew adds irrigation and foliage to beautify the City's medians.

City of North Lauderdale
Personnel Summary
Public Works/Utilities Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 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 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**	**47**

[1] Four Grounds Maintenance Worker positions not funded in FY 2023 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 481,871	$ 451,027	$ 527,410	$ 555,230
Overtime	9,913	15,762	10,000	15,000
Tuition Assistance	-	1,619	6,000	-
FICA Taxes	36,477	34,213	40,500	43,000
401 (A) Retirement	44,646	57,105	73,680	77,575
457 Deferred Compensation	2,500	3,250	2,940	3,250
Health/Dental Insurance	90,232	91,954	134,060	135,650
Disability Insurance	3,222	3,577	6,280	6,600
Life Insurance	1,529	1,571	1,920	2,020
Total Personal Services	$ 670,389	$ 660,079	$ 802,790	$ 838,325
Operating Expenditures				
Architect And Engineering	$ 11,700	$ 16,485	$ 15,000	$ 15,000
Pest Control	6,213	8,074	6,500	6,500
Travel And Per Diem	122	-	1,000	1,000
Electricity	6,678	6,777	10,000	10,000
Water/Sewer/Garbage	67	-	-	-
Vehicle Leasing	-	18,943	37,860	51,000
R&M-Structures & Buildings	190,094	355,129	1,610,533	775,000
R&M-Equipment	42,215	11,148	20,000	20,000
R&M-Misc.	-	-	-	5,000
General Printing & Binding	1,125	126	2,000	2,000
Other Current Charges-Misc.	62	12,505	1,000	1,000
Incident Response	15,901	2,008	-	-
General Office Supplies	4,675	3,854	5,000	5,000
Signs and Banners	-	6,059	20,000	15,000
Fuel-City Vehicles	6,258	6,808	10,000	10,000
Operating Equipment	9,297	2,173	2,500	2,500
Cleaning Chemicals & Supplies	28,982	21,420	25,000	25,000
Uniform Purchase	2,634	3,115	3,000	5,000
Safety Supplies	6,971	2,512	5,000	5,000
Books/Subscriptions/Publications	-	-	500	500
Memberships/Professional Dues	5,491	4,987	4,000	4,000
Training And Seminars	2,363	495	2,000	2,000
Workers' Compensation	10,470	8,180	8,340	9,680
Vehicle Maintenance	23,500	-	9,700	9,200
Information Technology	119,600	113,540	147,820	153,410
Total Operating Expenditures	$ 494,419	$ 604,337	$ 1,946,753	$ 1,132,790
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	**$ 1,164,809**	**$ 1,345,999**	**$ 2,749,543**	**$ 1,971,115**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Operating Expenditures				
R&M-Structures & Buildings	$ 11,805	$ 10,435	$ 25,000	$ 25,000
Total Operating Expenditures	$ 11,805	$ 10,435	$ 25,000	$ 25,000
Total Facility Maintenance Division	**$ 11,805**	**$ 10,435**	**$ 25,000**	**$ 25,000**

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

	FY 2020 Actual *	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ -	$ 312,826	$ 421,600	$ 318,180
Overtime	-	21	2,000	2,000
FICA Taxes	-	23,026	32,300	24,500
401 (A) Retirement	-	35,220	59,000	44,510
457 Deferred Compensation	-	1,723	5,420	2,800
Health/Dental Insurance	-	74,093	148,120	91,360
Disability Insurance	-	2,621	5,000	4,200
Life Insurance	-	1,344	1,960	1,800
Total Personal Services	$ -	$ 450,874	$ 675,400	$ 489,350
Operating Expenditures				
Architect and Engineering	$ -	$ 21,800	$ 20,000	$ 20,000
Contractual Services	-	-	-	245,000
Electricity	-	150	1,000	1,000
Water	-	16,324	20,000	20,000
Vehicle Leasing	-	1,139	35,500	25,500
R&M-Equipment	-	11,860	15,000	15,000
R&M-Grounds/Landscaping	-	57,945	80,000	105,000
R&M-Irrigation	-	10,835	15,000	-
R&M-Miscellaneous	-	10,452	15,000	265,000
General Office Supplies	-	65	-	-
Signs and Banners	-	1,159	-	-
Fuel-City Vehicles	-	11,357	12,000	12,000
Operating Equipment	-	13,397	10,000	10,000
Chemicals	-	194	10,000	-
Uniform Purchase	-	5,420	7,000	7,000
Safety Supplies	-	237	5,000	5,000
Membership/Professional Dues	-	-	500	500
Training And Seminars	-	211	500	500
Workers' Compensation	-	6,820	6,240	4,800
Vehicle Maintenance	-	-	6,900	6,600
Total Operating Expenditures	$ -	$ 169,364	$ 259,640	$ 742,900
Capital Expenditures				
Capital - Machinery/Equipment	$ -	$ -	$ -	$ 75,000
Total Capital Expenditures	$ -	$ -	$ -	$ 75,000
Total Grounds Maintenance Division	**$ -**	**$ 620,239**	**$ 935,040**	**$ 1,307,250**

* In FY2021 this was a new Org due to restructuring of Streets Maintenance and Stormwater Maintenance.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 296,632	$ -	$ -	$ -
Overtime	4,543	-	-	-
FICA Taxes	21,696	-	-	-
401 (A) Retirement	33,718	-	-	-
457 Deferred Compensation	1,949	-	-	-
Health/Dental Insurance	93,768	-	-	-
Disability Insurance	2,346	-	-	-
Life Insurance	1,133	-	-	-
Total Personal Services	$ 455,785	$ -	$ -	$ -
Operating Expenditures				
Architect and Engineering	$ 32,999	$ 15,158	$ -	$ -
Electricity	2,044	644	-	-
Water/Sewer/Garbage	22,814	-	-	-
Street Lighting/Electricity	292,332	303,586	330,000	330,000
Decorative Street Lighting Electricity-FPL	7,683	8,064	10,000	10,000
Equipment Rentals	4,515	-	-	-
R&M-Structures & Buildings	45,549	-	-	-
R&M-Equipment	22,491	1,443	-	-
R&M-Neighborhood Beautification	3,457	-	-	-
R&M-Grounds	86,239	-	-	-
R&M-Decorative Street Lights	9,874	1,568	65,000	65,000
R&M-Street Lighting	35,567	13,103	110,000	110,000
R&M-Street Lighting-SR7 FDOT	6,760	590	28,750	28,750
R&M-Irrigation	6,332	-	-	-
R&M-Streets/Sidewalks/Parking	189,422	-	-	-
R&M-Miscellaneous	8,359	-	-	-
R&M-Guardrails	5,605	-	-	-
Other Current Charges-Misc.	(39)	-	-	-
Signs & Banners	32,560	-	-	-
Fuel-City Vehicles	6,550	-	-	-
Chemicals	1,009	-	-	-
Uniform Purchase	1,446	-	-	-
Safety Supplies	7,686	-	-	-
Misc. Operating Supplies	2,507	-	-	-
Road Materials & Supplies	7,888	-	-	-
Swale & Medians	3,557	-	-	-
Training And Seminars	1,438	-	-	-
Workers' Compensation	10,130	-	-	-
Vehicle Maintenance	20,900	-	-	-
Information Technology	19,930	-	-	-
Total Operating Expenditures	$ 897,602	$ 344,155	$ 543,750	$ 543,750
Total Street Lighting Division	**$ 1,353,387**	**$ 344,155**	**$ 543,750**	**$ 543,750**

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 232,421	$ 156,960	$ 219,900	$ 249,285
Overtime	4,392	1,469	5,000	5,000
FICA Taxes	18,330	12,340	17,700	20,310
401 (A) Retirement	25,786	19,434	30,800	34,850
457 Deferred Compensation	5,271	3,482	6,300	5,000
Health/Dental Insurance	63,639	68,748	123,030	107,600
Disability Insurance	2,364	1,565	2,610	2,310
Life Insurance	1,040	708	1,100	1,060
Total Personal Services	$ 353,244	$ 264,706	$ 406,440	$ 425,415
Operating Expenditures				
Legal Srvs-Other Funds	$ 315	$ 315	$ 2,500	$ 2,500
Architect and Engineering	1,007	-	10,000	10,000
WCD Board Members	10,096	10,311	10,550	11,200
Vehicle Leasing	-	1,023	12,900	6,000
Other Insurance-WCD	10,151	19,256	15,000	15,000
R&M-Equipment	2,390	3,058	7,500	7,500
R&M-Grounds	305,447	266,173	500,000	500,000
R&M-Berms	21,800	25,300	15,000	15,000
R&M-Grant (Canal Restoration)	-	-	-	1,000,000
Other Current Charges-Misc.	-	9,540	2,500	2,500
Fuel-City Vehicles	5,770	6,441	7,000	7,000
Operating Equipment	1,173	3,471	5,000	5,000
Chemicals	37,855	22,752	30,000	30,000
Uniform Purchase	1,500	3,122	4,000	4,000
Safety Supplies	570	749	2,000	2,000
Misc. Operating Supplies	1,185	534	2,000	2,000
Memberships/Professional Dues	1,650	675	1,600	1,600
Training And Seminars	1,438	103	2,000	2,000
Workers' Compensation	3,990	3,740	3,090	3,947
Vehicle Maintenance	13,100	-	5,800	5,500
Total Operating Expenditures	$ 419,436	$ 376,562	$ 638,440	$ 1,632,747
Capital Expenditures				
Capital - Machinery/Equipment	$ 83,965	$ 26,356	$ 30,000	$ -
Total Capital Expenditures	$ 83,965	$ 26,356	$ 30,000	$ -
Debt Service				
Principal	$ -	$ 2,817	$ -	$ -
Interest	-	600	-	-
Total Debt Service Expenditures	$ -	$ 3,417	$ -	$ -
Total Canal Maintenance Division	**$ 856,645**	**$ 671,042**	**$ 1,074,880**	**$ 2,058,162**

City of North Lauderdale
Schedule of Expenditures
Public Works/Utilities Department - Solid Waste and Recycling Division (3948)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ -	$ -	$ -	$ 67,100
FICA Taxes	-	-	-	5,135
401 (A) Retirement	-	-	-	9,395
457 Deferred Compensation	-	-	-	1,250
Health/Dental Insurance	-	-	-	17,920
Disability Insurance	-	-	-	575
Life Insurance	-	-	-	190
Total Personal Services	$ -	$ -	$ -	$ 101,565
Operating Expenditures				
External Admin Costs	$ 4,079	$ 4,093	$ 4,400	$ 4,400
Solid Waste Services	1,181,700	1,183,904	3,244,900	3,477,700
Recycling Services	160,030	20,696	-	-
Assessment Commission & Fees	36,449	36,548	236,300	253,400
Vehicle Leasing	-	-	-	6,000
Total Operating Expenditures	$ 1,382,257	$ 1,245,241	$ 3,485,600	$ 3,741,500
Total Solid Waste and Recycling Division	**$ 1,382,257**	**$ 1,245,241**	**$ 3,485,600**	**$ 3,843,065**
Total Public Works	**$ 4,768,903**	**$ 4,237,110**	**$ 8,813,813**	**$ 9,748,342**

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.

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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Percent increase in the number of participants in City-offered swim lessons. *	0%	0%	5%	5%
Percent of passes in the end-of-class swim competence test. *	98%	99%	98%	98%
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	0	2	2
Percent increase in the total number of participants in youth baseball and youth soccer during the year. *	0%	0%	1%	1%
Percent maintenance of all turf, irrigation and landscaping at all City facilities within predetermined cycle	85%	90%	88%	85%

* COVID impacts

City of North Lauderdale
General Fund
Parks and Recreation Department

Budget Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 2,101,801	$ 2,262,617	$ 2,775,790	$ 2,695,330
Operating Expenditures	2,098,658	2,432,440	2,740,050	2,730,770
Grants & Aid Expenditures	293	1,450	-	12,700
Capital Expenditures	54,310	33,525	-	125,000
Total	**$ 4,255,062**	**$ 4,730,032**	**$ 5,515,840**	**$ 5,563,800**

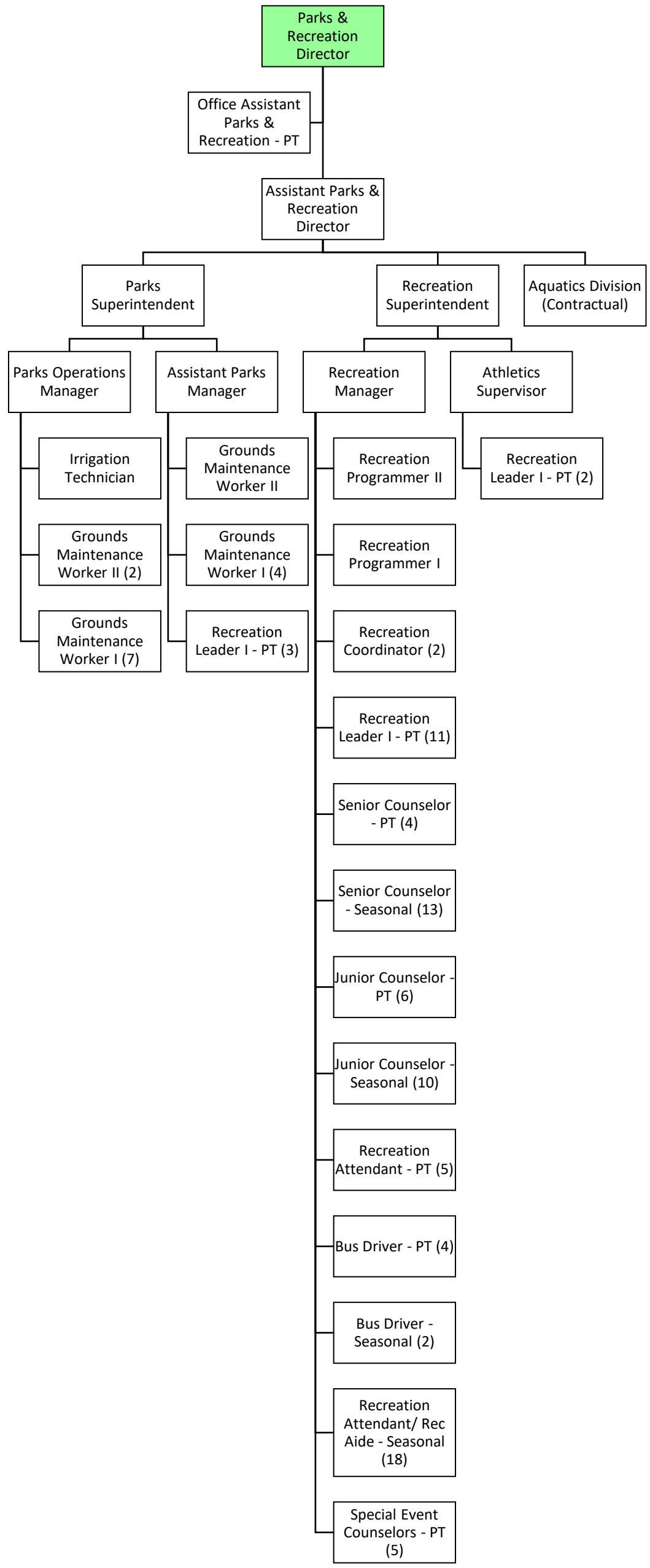


Parks and Recreation staff take a quick picture with BSO staff during the extremely popular North Lauderdale Days event.

City of North Lauderdale
Personnel Summary
Parks and Recreation Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Budget
Parks & Recreation Director	1	1	1
Assistant Parks & Recreation Director	1	1	1
Office Assistant Parks & Recreation - PT	-	-	1
Parks Superintendent	1	1	1
Parks Operations Manager	2	1	1
Assistant Parks Manager	-	1	1
Athletics Supervisor	1	1	1
Irrigation Technician	-	-	1
Grounds Maintenance Worker II	5	5	3
Grounds Maintenance Worker I	11	11	11
Recreation Superintendent	-	1	1
Recreation Manager	1	1	1
Recreation Programmer II	1	1	1
Recreation Programmer I	2	1	1
Recreation Coordinator	1	1	2
Recreation Leader I - PT	21	22	22
Senior Counselor - PT	4	4	4
Senior Counselor - Seasonal	13	13	13
Junior Counselor - PT	-	-	6
Junior Counselor - Seasonal	-	-	10
Recreation Attendant - PT	2	2	5
Recreation Attendant/ Rec Aide - Seasonal	27	27	18
Bus Driver - PT	-	-	4
Bus Driver - Seasonal	4	4	2
Special Event Counselors - PT	-	-	5
Total Parks and Recreation	**98**	**99**	**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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 849,908	$ 877,224	$ 1,022,000	$ 915,330
Overtime	25,313	43,311	50,000	50,000
FICA Taxes	63,154	65,854	78,200	73,850
401 (A) Retirement	95,981	110,085	147,900	127,920
457 Deferred Compensation	7,001	6,751	10,040	7,200
Health/Dental Insurance	198,398	224,534	312,060	239,860
Disability Insurance	6,084	6,645	12,020	8,820
Life Insurance	3,169	3,439	3,950	3,780
Total Personal Services	$ 1,249,009	$ 1,337,842	$ 1,636,170	$ 1,426,760
Operating Expenditures				
Architect And Engineering	$ 100	$ 21,850	$ 25,000	$ 25,000
Contractual Services	-	42,383	50,000	-
Electrician Services	-	1,461	-	-
Travel And Per Diem	794	2,049	3,000	3,000
Communication Services	2,810	3,831	3,000	3,000
Electricity	69,312	79,052	75,000	75,000
Water/Sewer/Garbage	293,673	278,333	225,000	225,000
Park Space Lease	4,589	4,819	4,000	4,000
Storage Rental	-	3,228	5,000	5,000
Vehicle Leasing	-	12,737	56,900	52,550
R&M-Structures & Buildings	227,685	318,599	470,000	470,000
R&M-Equipment	66,711	80,467	125,000	-
R&M-Grounds	161,637	275,602	225,000	-
R&M-Other Equip & Tools	2,386	-	-	-
R&M-Street, Sidewalk, Parking	-	25,003	-	-
R&M-Misc.	-	-	-	350,000
General Printing & Binding	16,290	13,186	22,000	22,000
Other Promotional Events	-	7,302	-	-
Other Current Charges-Misc.	3,678	4,000	4,000	4,000
Incident Response	56,125	25,111	-	-
General Office Supplies	2,156	947	3,000	3,000
Signs and Banners	6,666	18,142	7,000	7,000
Fuel-City Vehicles	17,019	25,556	25,000	30,000
Operating Equipment	7,722	84,748	15,000	25,000
Chemicals	3,069	2,503	12,500	12,500
Cleaning Chemicals & Supplies	8,666	16,373	10,000	10,000
Uniform Purchase	10,282	17,732	10,000	10,000
Safety Supplies	2,059	3,313	10,000	10,000
Misc. Operating Supplies	2,294	1,491	-	-
Books/Subscriptions/Publications	320	2,697	1,000	1,000
Memberships/Professional Dues	2,073	3,401	2,500	2,500
Training And Seminars	1,290	2,662	2,500	2,500

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Workers' Compensation	14,340	15,230	13,360	12,390
Vehicle Maintenance	36,730	-	14,000	13,300
Information Technology	129,570	113,540	139,820	102,270
Total Operating Expenditures	$ 1,150,046	$ 1,507,348	$ 1,558,580	$ 1,480,010
Grants & Aid Expenditures				
Youth Work Sponsorships	$ 293	$ 1,450	$ -	$ -
Youth Athletic Aid	-	-	-	12,700
Total Grants & Aid Expenditures	$ 293	$ 1,450	$ -	$ 12,700
Capital Expenditures				
Capital - Machinery and Equipment	$ 54,310	$ 33,525	$ -	$ -
Total Capital Expenditures	$ 54,310	$ 33,525	$ -	$ -
Total Parks Division	**$ 2,453,658**	**$ 2,880,166**	**$ 3,194,750**	**$ 2,919,470**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 471,697	$ 452,599	$ 506,800	$ 575,600
Seasonal/Temp Salaries	68,134	89,470	108,110	79,655
Overtime	12,285	23,584	20,000	20,000
FICA Taxes	41,614	42,709	47,100	51,660
401 (A) Retirement	36,519	40,646	47,700	80,590
457 Deferred Compensation	6,085	5,352	6,560	5,650
Health/Dental Insurance	58,761	65,202	82,000	90,500
Disability Insurance	2,987	3,210	4,070	4,070
Life Insurance	1,121	1,076	1,080	1,130
Total Personal Services	$ 699,203	$ 723,850	$ 823,420	$ 908,855
Operating Expenditures				
Electricity	$ 8,465	$ 8,528	$ 7,000	$ 10,000
Water/Sewer/Garbage	11,615	11,584	8,500	11,000
Vehicle Leasing	-	816	-	-
R&M-Equipment	9,642	13,851	20,000	20,000
Other Promotional Events	86,641	96,690	45,000	95,000
North Lauderdale Days	14,000	-	70,000	70,000
Fuel-City Vehicles	2,595	2,955	2,500	3,500
Small Tools & Equipment	1,022	490	1,000	-
Uniform Purchase	4,117	4,741	6,500	7,500
Safety Supplies	515	703	4,000	4,000
Rec Center Supplies	20,885	27,882	30,000	-
Misc. Operating Supplies	2,168	2,538	12,000	40,000
Workers' Compensation	12,470	10,670	9,130	12,310
Vehicle Maintenance	20,900	-	4,500	4,200
Information Technology	69,770	61,140	69,910	51,140
Total Operating Expenditures	$ 264,805	$ 242,588	$ 290,040	$ 328,650
Capital Expenditures				
Capital - Machinery and Equipment	$ -	$ -	$ -	$ 125,000
Total Capital Expenditures	$ -	$ -	$ -	$ 125,000
Total Recreation Division	**$ 964,008**	**$ 966,438**	**$ 1,113,460**	**$ 1,362,505**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Seasonal/Temp Salaries	$ 122,960	$ 149,239	$ 260,000	$ 302,500
Overtime	6,009	21,571	15,000	15,000
FICA Taxes	9,659	12,862	19,900	24,300
Health/Dental Insurance	14,961	17,254	21,300	17,915
Total Personal Services	$ 153,589	$ 200,925	$ 316,200	$ 359,715
Operating Expenditures				
Fee Supported Events	$ 36,584	$ 1,820	$ 35,000	$ -
Other Current Charges - Misc.	(90)	-	-	-
Credit/Debit Card Fees	5,178	5,150	6,000	6,000
Afterschool Program	9,497	4,621	20,000	20,000
Teen Club	34,108	35,472	35,000	35,000
Misc. Recreation Activities	-	-	1,000	3,000
Senior Trips And Activities	2,811	933	6,500	6,500
Teacher Planning Days	13,019	7,858	22,000	22,000
Youth Soccer	25,156	22,071	26,000	26,000
Youth Baseball	2,083	5,059	-	-
Family Trips	890	258	3,500	3,500
Apparel	-	264	-	-
Summer Recreation	15,259	74,237	115,000	135,000
Adults Sports Programs	1,304	-	1,500	3,000
Holiday Camp	12,240	5,668	9,000	9,000
Spring Camp	(2,487)	7,012	9,000	12,000
Concessions And Vending	7,549	3,855	10,000	10,000
Youth Basketball	42	8,429	6,500	6,500
Fuel-City Vehicles	5,793	7,214	13,000	17,000
Total Operating Expenditures	$ 168,934	$ 189,921	$ 319,000	$ 314,500
Total Recreation Programs Division	**$ 322,523**	**$ 390,845**	**$ 635,200**	**$ 674,215**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Operating Expenditures				
Pool Administration	$ 351,912	$ 351,912	$ 386,460	$ 400,000
Electricity	13,801	14,240	15,000	18,000
Water/Sewer/Garbage	19,327	14,109	12,000	15,000
R&M-Structures & Buildings	76,599	25,663	55,000	70,000
R&M-Equipment	3,683	19,824	20,000	20,000
Environmental Permits	1,580	4,200	3,000	3,000
Aquatics Activities	996	2,825	4,000	4,000
Signs and Banners	-	1,262	2,000	3,000
Operating Equipment	9,065	19,076	20,000	20,000
Chemicals	17,980	22,000	35,000	40,000
Information Technology	19,930	17,470	19,970	14,610
Total Operating Expenditures	$ 514,873	$ 492,582	$ 572,430	$ 607,610
Total Aquatics Division	**$ 514,873**	**$ 492,582**	**$ 572,430**	**$ 607,610**
Total Parks and Recreation	**$ 4,255,062**	**$ 4,730,032**	**$ 5,515,840**	**$ 5,563,800**

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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Percent of land development applications processed in less than 100 days during the calendar year.	95%	95%	95%	95%
Number of applicants successfully assisted through the Purchase Assistance Grant.	0*	1	7	3
Number of applicants successfully assisted through the Minor Home Repair Program.	27	29	27	30
Percent of call-in code complaints responded to within one business day.	95%	95%	95%	95%
Percent of building permits reviewed within two weeks of submittal.	85%	80%	95%	90%
Number of active businesses in the City.	768	735	700	740
Assist at least one business applicant with the Commercial Revitalization Grant program.	100%	100%	100%	100%
Assist homeowners with HLMP Storm Protection Grant.	-	-	-	5
Assist homeowners with ARPA related funds to provide storm protection or exterior home repairs.	-	-	-	50
Identify and successfully apply for new source of funding.	-	-	-	100%

City of North Lauderdale
General Fund
Community Development Department

Budget Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 1,544,117	$ 1,638,098	$ 1,953,640	$ 2,118,380
Operating Expenditures	1,265,259	1,370,129	1,903,540	2,027,620
Grants & Aid Expenditures	54,021	657,274	100,000	125,000
Total	**$ 2,863,398**	**$ 3,665,501**	**$ 3,957,180**	**$ 4,271,000**



Bicentennial tree art event in 2022. Community Development staff oversee the Art Program.

City of North Lauderdale
Personnel Summary
Community Development Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Budget
Community Development Director	1	1	1
Assistant Community Development Director [1]	1	-	1
Community Development Manager [1]	-	1	1
Administrative Coordinator	1	1	1
Community Development Specialist II	1	1	1
Planner [2]	2	2	2
Planning Intern [2]	-	1	1
Grant Administrator/Writer	1	-	-
Grant Manager	-	1	1
Permit Clerk II [4]	1	1	1
Permit & License Administrator [4]	-	-	1
Administrative Clerk	3	3	3
Neighborhood Improvement Coordinator	1	-	-
Housing Specialist	-	1	1
Administrative Clerk-Grants	-	1	1
Senior Code Compliance Officer	1	-	-
Code Compliance Supervisor	-	1	1
Business Specialist	1	1	1
Code Compliance Officer [3]	7	7	7
Code Compliance Trainee [3]	-	1	1
Administrative Clerk-Code	1	1	1
Total Community Development	**22**	**23**	**23**

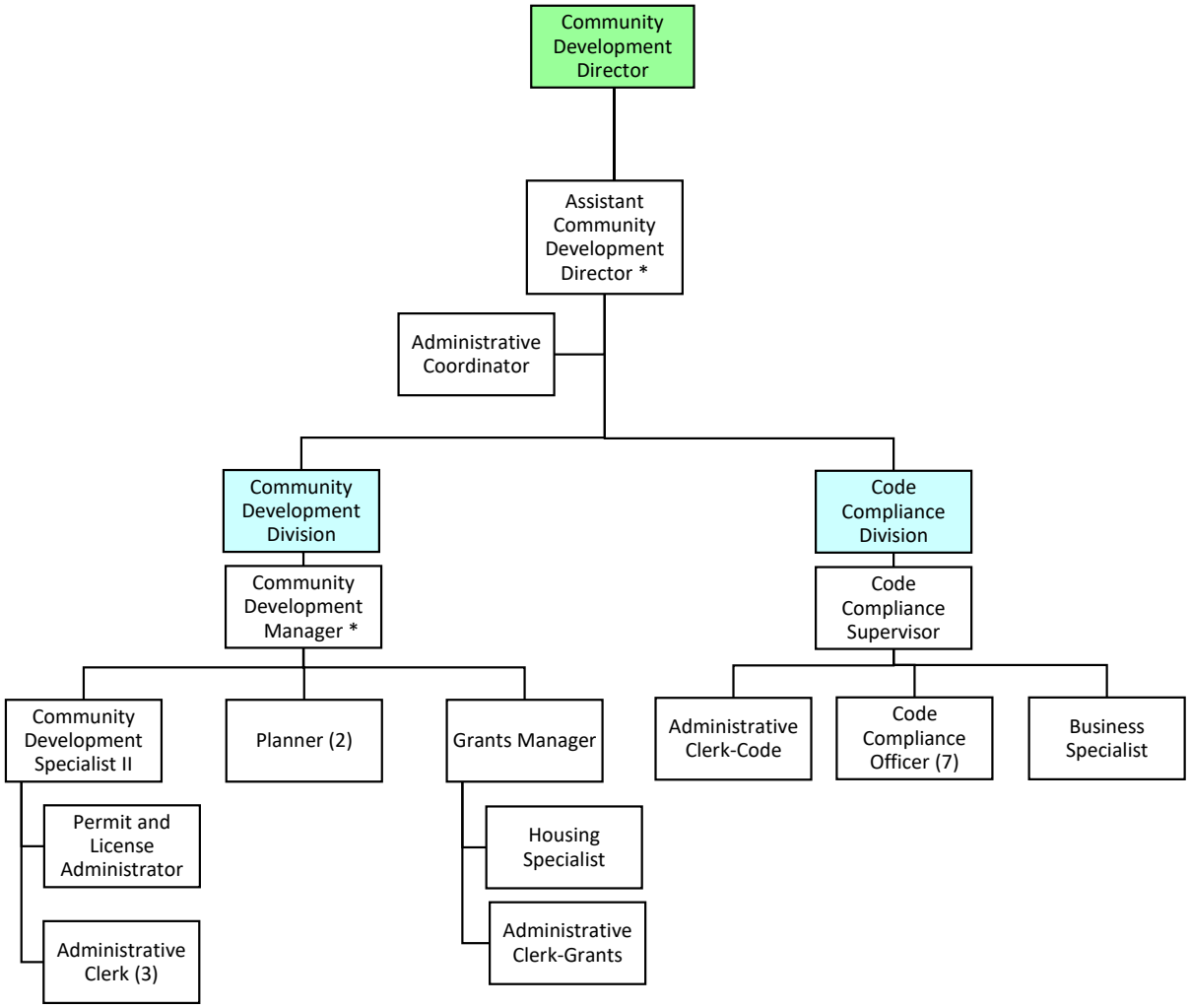
[1] Only 1 of 2 Positions of Assistant Community Development Director and Community Development Manager will be filled at any time.

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

[3] Only 7 of 8 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



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

City of North Lauderdale

Schedule of Expenditures

Community Development Department - Community Development Division (3005)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 634,260	$ 636,448	$ 783,800	$ 826,065
Overtime	3,734	21,464	4,000	4,000
FICA Taxes	47,702	49,856	60,100	62,910
401 (A) Retirement	72,624	80,502	109,700	115,550
457 Deferred Compensation	10,097	10,260	13,860	13,860
Health/Dental Insurance	124,812	124,643	197,520	186,965
Disability Insurance	5,327	5,292	9,340	7,900
Life Insurance	2,093	2,030	2,520	2,460
Total Personal Services	$ 900,648	$ 930,495	$ 1,180,840	$ 1,219,710
Operating Expenditures				
Misc. Consulting Services	$ 15,464	$ 24,224	$ 80,000	$ 50,000
General Planning	5,846	-	15,000	25,000
Temporary Assistance	-	22,098	2,000	2,000
Comprehensive Plan Amendments	-	-	50,000	75,000
Recording Fees	-	-	1,500	5,000
Architect And Engineering	51,173	63,713	40,000	50,000
Re-development Planning Workshops	130	-	20,000	20,000
BCC Inspections Services	800,143	735,375	850,000	925,000
Travel And Per Diem	235	1,786	9,000	9,000
Communication Services	621	615	840	960
Vehicle Leasing	-	4,634	6,720	6,720
General Printing & Binding	13,680	1,464	5,000	5,000
Other Current Charges-Misc.	310	17,019	30,000	6,000
Credit/Debit Card Fees	-	-	20,000	25,000
Economic Develop Costs	79,410	81,442	250,000	225,000
Incident Response	-	55	-	-
General Office Supplies	2,905	4,272	4,500	4,500
Maps & Blueprints	-	-	500	1,500
Fuel-City Vehicles	854	1,219	2,000	2,000
Uniform Purchase	1,217	873	2,500	2,500
Furniture And Equipment	425	425	1,000	1,000
Books/Subscriptions/Publications	187	-	300	300
Memberships/Professional Dues	3,504	4,078	4,000	4,000
External Tuition Assistance	-	-	1,000	-
Training And Seminars	(314)	1,701	4,000	4,000
Workers' Compensation	480	410	450	460
Vehicle Maintenance	2,600	-	600	600
Information Technology	139,530	239,750	259,800	297,240
Total Operating Expenditures	$ 1,118,400	$ 1,205,152	$ 1,660,710	$ 1,747,780

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Grants & Aid Expenditures				
Neighborhood Improvements	$ -	$ -	$ 25,000	$ 50,000
Home Repairs	54,021	75,032	75,000	75,000
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	$ 54,021	$ 657,274	$ 100,000	$ 125,000
Total Community Development Division	**$ 2,073,070**	**$ 2,792,921**	**$ 2,941,550**	**$ 3,092,490**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 452,409	$ 476,210	$ 508,300	$ 581,440
Overtime	4,131	9,957	5,000	5,000
FICA Taxes	33,456	35,584	38,900	44,870
401 (A) Retirement	48,567	60,129	70,800	81,000
457 Deferred Compensation	2,452	2,077	2,520	2,520
Health/Dental Insurance	96,846	117,602	139,970	176,530
Disability Insurance	4,008	4,355	5,510	5,510
Life Insurance	1,600	1,689	1,800	1,800
Total Personal Services	$ 643,469	$ 707,602	$ 772,800	$ 898,670
Operating Expenditures				
Temporary Assistance	$ -	$ -	$ 2,000	$ 2,000
Recording Fees	5,711	5,609	10,000	10,000
Special Master	12,870	19,970	25,000	25,000
Travel And Per Diem	-	-	2,000	2,000
Communication Services	4,899	4,360	5,000	5,000
Office Rent	-	-	-	40,000
Vehicle Leasing	-	31,920	39,600	43,590
R&M-Lot Clearing/Maintenance	-	-	1,000	1,000
R&M-Nuisance Abatement	585	260	25,000	50,000
R&M-Misc.	-	-	-	1,000
General Printing & Binding	-	129	2,500	2,500
Other Current Charges-Misc.	-	-	1,000	1,000
General Office Supplies	2,008	2,355	5,000	5,000
Fuel-City Vehicles	5,752	5,589	7,000	7,000
Operating Equipment	-	-	1,000	1,000
Uniform Purchase	2,711	2,503	4,500	4,500
Misc. Operating Supplies	-	61	1,000	1,000
Memberships/Professional Dues	697	827	1,000	1,000
Training And Seminars	796	975	3,000	3,000
Workers' Compensation	2,830	3,080	2,860	4,100
Vehicle Maintenance	18,300	-	4,500	4,400
Information Technology	89,700	87,340	99,870	65,750
Total Operating Expenditures	$ 146,859	$ 164,978	$ 242,830	$ 279,840
Total Code Enforcement Division	**$ 790,328**	**$ 872,580**	**$ 1,015,630**	**$ 1,178,510**
Total Community Development	**$ 2,863,398**	**$ 3,665,501**	**$ 3,957,180**	**$ 4,271,000**

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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Number of crimes reported.	828	1,311	1,100	1,500
Percent increase/(decrease) in crimes reported over the prior year.	(20%)	58%	10%	3%
Calls for service.	24,789	26,000	26,000	26,500
Percent increase/(decrease) in calls for service over the prior year.	(10%)	2%	4%	3%

City of North Lauderdale
General Fund
Police Department

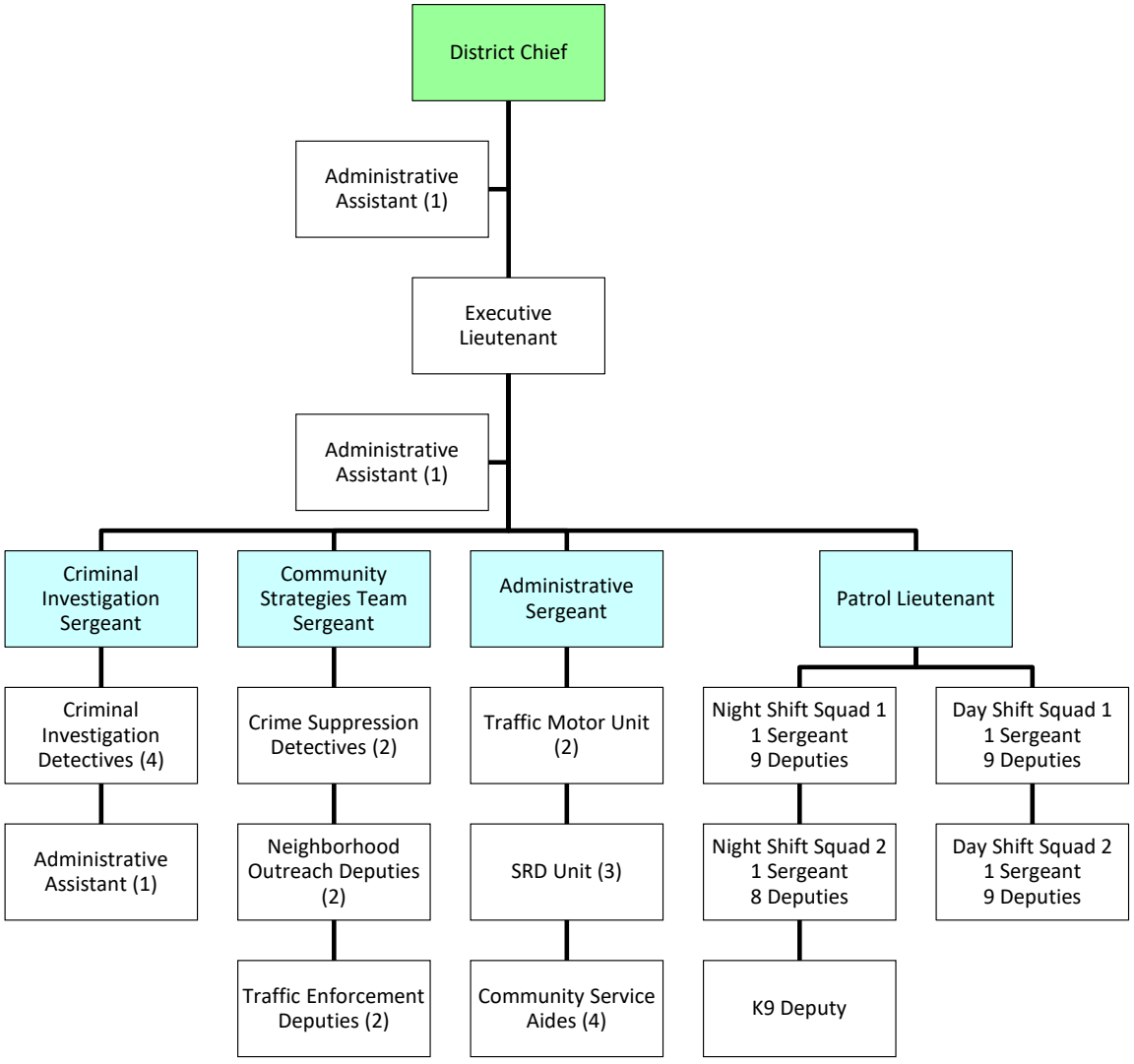
Budget Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Operating Expenditures	$ 10,404,450	$ 10,986,456	$ 12,193,760	$ 12,547,720
Total	**$ 10,404,450**	**$ 10,986,456**	**$ 12,193,760**	**$ 12,547,720**



BSO staff pass out free Easter baskets to children in the community.

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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Operating Expenditures				
BSO Contract	$ 10,207,046	$ 10,676,062	$ 11,805,160	$ 12,120,260
Crossing Guard Contract	197,404	310,394	388,600	427,460
Total Operating Expenditures	$ 10,404,450	$ 10,986,456	$ 12,193,760	$ 12,547,720
Total Police	**$ 10,404,450**	**$ 10,986,456**	**$ 12,193,760**	**$ 12,547,720**

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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ -	$ -	$ -	$ 56,500
Operating Expenditures	1,139,791	574,742	545,250	601,950
Transfers & Contingency	4,884,269	3,062,530	3,277,600	12,736,945
Total	**$ 6,024,060**	**$ 3,637,272**	**$ 3,822,850**	**$ 13,395,395**

City of North Lauderdale
Schedule of Expenditures
Non-Departmental Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Accrued Leave Payouts	$ -	$ -	$ -	$ 30,000
Tuition Assistance	-	-	-	20,000
FICA Taxes	-	-	-	2,300
401 (A) Retirement	-	-	-	4,200
Total Personal Services	$ -	$ -	$ -	$ 56,500
Operating Expenditures				
Misc. Professional Services	$ 280,400	$ 77,900	$ -	$ 35,000
Bank Service Fees	37,710	37,770	50,000	50,000
County Business Licenses Comm Fees	3,069	3,127	4,000	4,000
Comm Svc Tax Admin Fees	5,137	5,570	5,500	5,500
Communication Services	12,983	18,960	13,750	13,750
Postage/Freight	32,336	32,460	40,000	40,000
Electricity	46,307	50,654	55,000	55,000
Water/Sewer/Garbage	26,836	35,747	33,000	33,000
Copy Machine Leases	10,767	12,358	16,000	16,000
Postage Machine Leases	2,403	2,642	2,500	2,500
Newsletter [1]	-	-	25,000	25,000
Other Current Charges-Misc.	412,189	2,190	5,000	5,000
Credit/Debit Card Fees	6,005	19,826	-	-
General Office Supplies	450	7,237	5,000	5,000
Insurance-Property & Gen. Liability	263,200	268,300	290,500	312,200
Total Operating Expenditures	$ 1,139,791	$ 574,742	$ 545,250	$ 601,950
Transfers & Contingency				
Contingency	$ -	$ -	$ 156,710	$ 650,000
Transfer to Capital Project Fund	2,062,000	600,000	175,000	8,894,479
Transfer to Fire/Rescue Fund	2,081,210	2,061,120	2,401,830	2,650,415
Transfer to Fire/Rescue Exempt Properties	285,040	289,760	432,700	430,115
Transfer to Grants Fund	-	-	-	-
Transfer to Debt Service Fund	345,809	-	-	-
Transfer to WCD-Exempt Properties	110,210	111,650	111,360	111,936
Total Transfers & Contingency	$ 4,884,269	$ 3,062,530	$ 3,277,600	$ 12,736,945
Total Non-Departmental	**$ 6,024,060**	**$ 3,637,272**	**$ 3,822,850**	**$ 13,395,395**

[1] Moved from City Clerk in FY2022

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



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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Other Federal - ARPA	$ -	$ -	$ 22,168,784	$ 11,536,816
Interest Earnings	-	-	-	16,000
Use of Fund Balance	-	-	-	8,500,000
Total Revenue	**$ -**	**$ -**	**$ 22,168,784**	**$ 20,052,816**
Expenditures				
Expenditures - Direct ARPA				
Generator - Teen Center	$ -	$ -	$ 180,000	$ 180,000
Storage Room	-	-	275,000	275,000
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	2,500,000
Canal Restoration	-	-	1,000,000	1,000,000
Storm Drainage	-	-	1,000,000	-
Ambulance	-	-	450,000	450,000
Administrative Exp	-	-	2,200,000	2,200,000
Contingency	-	-	1,163,784	1,163,784
Total Expenditures-Direct ARPA	$ -	$ -	$ 12,168,784	$ 11,168,784
Expenditures - Indirect ARPA				
Residential Home Repairs	$ -	$ -	$ 200,000	$ 700,000
Façade Improvements	-	-	200,000	200,000
Storm Protection Program	-	-	400,000	3,350,000
NFP For Community Assitance	-	-	500,000	500,000
Chamber of Commerce Grant	-	-	60,000	60,000
Community Outreach	-	-	30,000	30,000
Solar Initiative	-	-	600,000	100,000
Highlands Park	-	-	600,000	565,000
Landings Park	-	-	250,000	250,000
Silver Lakes Recreation	-	-	200,000	200,000
Fire Training Facility	-	-	500,000	-
Fire Engine	-	-	950,000	950,000
Broadband	-	-	3,500,000	1,000,000
Cyber Security	-	-	454,654	-
Firewall	-	-	50,000	-
Secure Enterprise	-	-	19,000	19,000
Audio Visual	-	-	210,000	188,000
Mobile Workforce	-	-	120,000	120,000
Other Current Charges-Misc	-	-	5,000	5,000
Contingency	-	-	1,151,346	647,032
Total Expenditures-Indirect ARPA	$ -	$ -	$ 10,000,000	$ 8,884,032
Total ARPA General Fund	**$ -**	**$ -**	**$ 22,168,784**	**$ 20,052,816**

This Fund was established in FY 2022 via Budget Amendment #1. Any projects not anticipated to be encumbered in FY2022 are being re-budgeted in FY2023.

For presentation purposes, transfers to and from the 001 General Fund have been eliminated.



Street Maintenance Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Local Option Gas Tax: 6th Cent	$ -	$ 428,622	$ 449,730	$ 449,730
Local Option Gas Tax: 1-3 Cent	-	257,072	273,580	273,580
Local Option Gas Tax: 5th Cent	-	43,455	44,530	44,530
Special Fuel Tax: 8th Cent	-	494,627	449,500	449,500
Interest Earnings	-	147	-	100
Capital Lease Proceeds	-	62,655	-	-
Total Revenue	**$ -**	**$ 1,286,578**	**$ 1,217,340**	**$ 1,217,440**
Expenditures				
Personal Services				
Regular Salaries And Wages	$ -	$ 167,457	$ 188,000	$ 204,885
Overtime	-	4,847	5,000	5,000
FICA Taxes	-	12,588	14,400	16,060
401 (A) Retirement	-	21,730	26,300	28,635
457 Deferred Compensation	-	751	2,080	2,080
Health/Dental Insurance	-	50,101	72,590	83,640
Disability Insurance	-	1,567	2,240	1,680
Life Insurance	-	565	680	710
Total Personal Services	$ -	$ 259,605	$ 311,290	$ 342,690
Operating Expenditures				
Architect and Engineering	$ -	$ 28,021	$ 50,000	$ 25,000
Equipment Rentals	-	19,615	3,000	3,000
Vehicle Lease Payments	-	430	14,400	14,000
R&M-Equipment	-	12,401	20,000	20,000
R&M-Roads and Streets	-	125,124	674,350	524,420
R&M-Sidewalks	-	25,688	-	150,000
Guardrails	-	19,648	15,000	15,000
Fuel-City Vehicles	-	7,304	7,000	7,000
Operating Equipment	-	22,334	25,000	25,000
Uniform Purchase	-	2,977	2,000	2,000
Safety Supplies	-	1,513	10,000	10,000
Training And Seminars	-	-	1,000	1,000
Workers' Compensation	-	8,560	5,830	4,690
Vehicle Maintenance	-	-	15,500	14,500
Information Technology	-	17,470	27,970	14,610
Total Operating Expenditures	$ -	$ 291,086	$ 871,050	$ 830,220

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Capital Expenditures				
Capital Improvements - 5th Cent	$ -	$ -	$ -	$ 44,530
Capital Machinery/Equipment	-	64,319	35,000	-
Total Capital Expenditures	$ -	$ 64,319	$ 35,000	$ 44,530
Debt Service				
Principal	$ -	$ 5,807	$ -	$ -
Interest	-	1,143	-	-
Total Debt Service	$ -	$ 6,950	$ -	$ -
Total Street Maintenance	**$ -**	**$ 621,960**	**$ 1,217,340**	**$ 1,217,440**
Change in Fund Balance	**$ -**	**$ 664,617**	**$ -**	**$ -**
Fund Balance				
Beginning Balance	$ -	$ -	$ 664,617	$ 664,617
Ending Balance	**$ -**	**$ 664,617**	**$ 664,617**	**$ 664,617**

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

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Transportation Surtax Fund

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Transportation Surtax - County	$ -	$ 15,822	$ 2,502,765	$ 4,354,667
Interest Earnings	-	-	-	-
Miscellaneous	-	-	-	-
Use of Fund Balance or Net Position	-	-	-	-
Total Revenue	**$ -**	**$ 15,822**	**$ 2,502,765**	**$ 4,354,667**
Expenditures				
Operating Expenditures				
R&M Road/Street - Surtax	$ -	$ -	$ -	$ 4,354,667
Total Operating Expenditures	$ -	$ -	$ -	$ 4,354,667
Capital Expenditures				
Infrastructure - Project 007.1	$ -	$ -	$ 1,998,187	$ -
Infrastructure - Project 007.2	-	-	302,110	-
Infrastructure - Project 008	-	15,822	202,468	-
Total Capital Expenditures	$ -	$ 15,822	$ 2,502,765	$ -
Total Transportation Surtax	**$ -**	**$ 15,822**	**$ 2,502,765**	**$ 4,354,667**
Change in Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance				
Beginning Balance	$ -	$ -	$ -	$ -
Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**



Fire/Rescue Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

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:

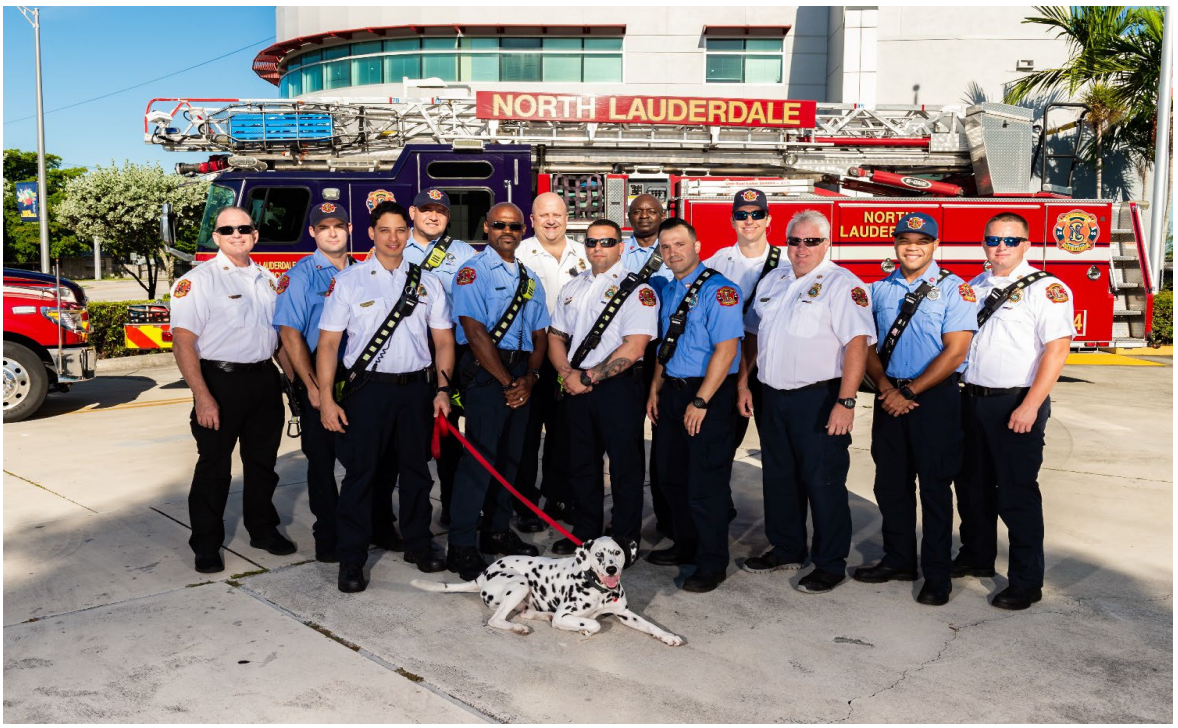
* Transport trauma alert patients to an appropriate hospital within 10 minutes of rescue unit's. arrival at the scene. Conduct and complete scheduled annual fire inspections.
* Respond to emergency calls within six minutes or less.
* Complete all required annual fire inspections each calendar year.

Performance Measure	FY 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 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.	93%	92%	90%	90%
Percent of fire inspections completed annually.	96%	93%	100%	100%

City of North Lauderdale
Fire/Rescue Fund

Budget Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 5,600,338	$ 6,103,488	$ 6,782,920	$ 7,136,615
Operating Expenditures	1,717,794	1,755,744	2,497,780	2,141,070
Capital Expenditures	443,243	861,902	1,569,278	65,025
Transfers & Contingency	-	-	300,000	300,000
Total	**$ 7,761,375**	**$ 8,721,134**	**$ 11,149,978**	**$ 9,642,710**

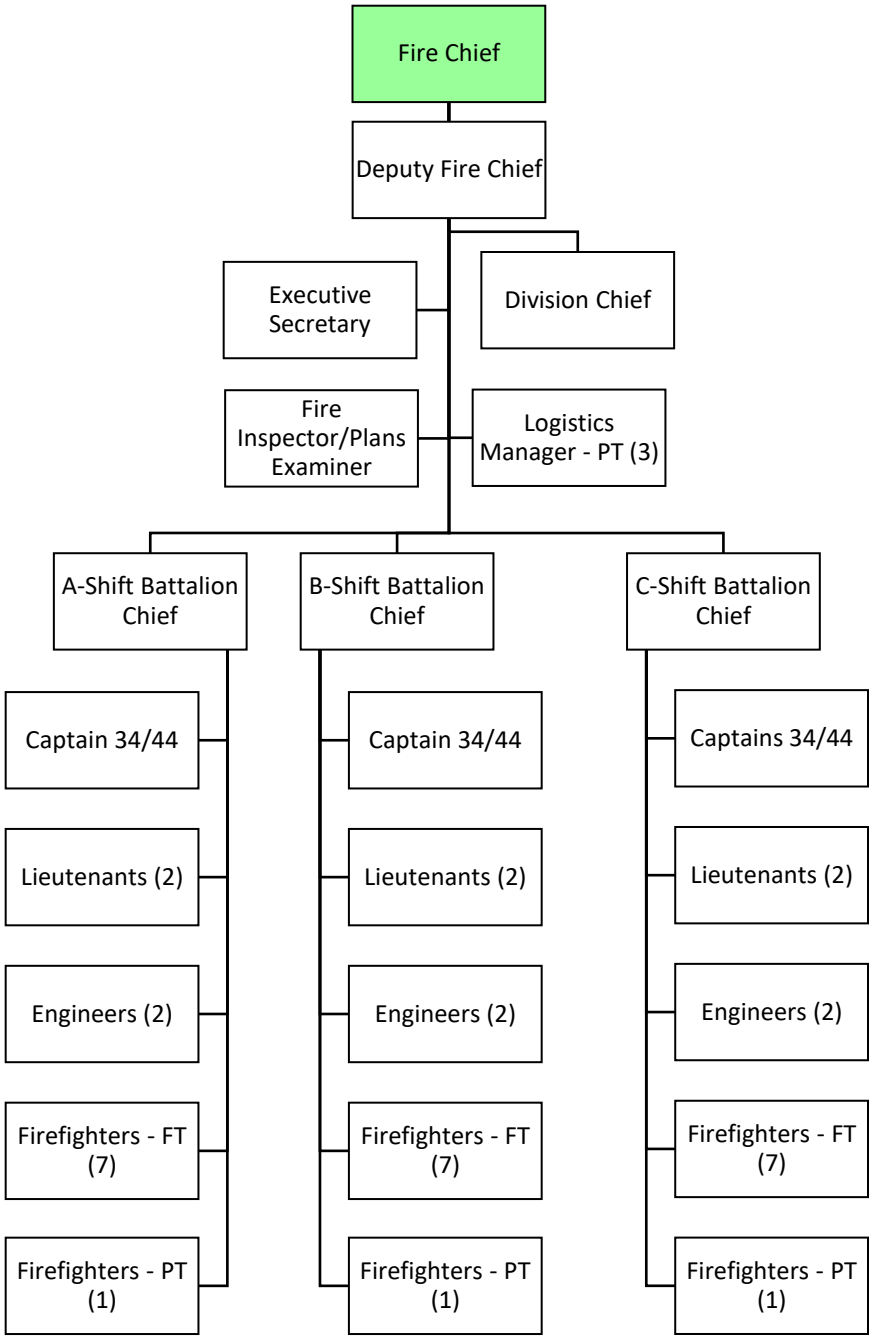


Fire/Rescue employees with their mascot.

City of North Lauderdale
Personnel Summary
Fire/Rescue Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Budget
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
Division Chief	-	-	1
Executive Secretary	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenants	6	6	6
Engineers	6	6	6
Firefighters - FT	20	21	21
Firefighters - PT	4	3	3
Fire Inspector/Plans Examiner	-	1	1
Logistics Manager - PT	-	1	3
Total Fire/Rescue	**48**	**50**	**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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Special Assessments	$ 4,657,970	$ 4,802,550	$ 5,424,900	$ 5,383,980
Shared Revenue-Firefighter Supplemental Comp	18,596	17,509	17,700	17,700
Interest Earnings	24,299	2,769	7,290	2,000
Interest Earnings-Tax Coltr	2,816	81	-	-
Miscellaneous Revenue-Other	4,438	17,507	-	-
State Grant	-	-	725,000	-
Federal Grant	258,849	624,787	214,418	-
Transfer In-General Fund for EMS Subsidy	2,081,210	2,061,120	2,401,830	2,650,415
Transfer In-General Fund for Exempt Properties	285,040	289,760	432,700	430,115
Use of Fund Balance or Net Position	-	-	1,052,860	300,000
Fees-Other Permits	12,610	8,220	13,000	13,000
Charges for Services-F/R Inspection Fees	17,005	15,906	20,500	20,500
Charges for Services-EMS	775,524	817,828	839,780	825,000
Total Revenue	**$ 8,138,356**	**$ 8,658,039**	**$ 11,149,978**	**$ 9,642,710**
Expenditures				
Administrative Division	$ 962,135	$ 1,017,116	$ 1,093,960	$ 1,186,165
Operating Division (Station 34 & 44)	6,300,372	7,466,768	9,346,538	7,896,115
Non-Departmental	498,868	237,250	709,480	560,430
Total Expenditures	**$ 7,761,375**	**$ 8,721,134**	**$ 11,149,978**	**$ 9,642,710**
Change in Fund Balance	**$ 376,981**	**$ (63,096)**	**$ (1,052,860)**	**$ (300,000)**
Fund Balance				
Beginning Balance	$ 1,651,837	$ 2,028,818	$ 1,965,722	$ 912,862
Ending Balance	**$ 2,028,818**	**$ 1,965,722**	**$ 912,862**	**$ 612,862**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 165,769	$ 189,095	$ 193,970	$ 214,080
FICA Taxes	12,116	13,375	14,840	15,715
401 (A) Retirement	6,222	6,411	6,620	7,275
Florida Retirement System (FRS)	30,424	35,347	37,760	45,200
457 Deferred Compensation	1,250	1,231	1,260	2,000
Health/Dental Insurance	20,801	25,246	31,150	27,340
Disability Insurance	1,254	1,381	2,330	1,470
Life Insurance	494	538	540	565
Total Personal Services	$ 238,329	$ 272,624	$ 288,470	$ 313,645
Operating Expenditures				
Legal Srvs-Other Funds	$ 968	$ 21,267	$ 15,000	$ 15,000
Medical Director-EMS	25,000	25,000	25,000	25,000
Internal Admin Costs	545,000	547,300	604,600	662,200
External Admin Costs	5,493	5,507	6,200	6,000
EMS Billing/Collections	50,538	77,351	61,800	61,800
Pest Control	902	1,106	-	-
Travel And Per Diem	613	164	2,000	2,000
Communication Services	68,344	40,431	51,500	51,500
Vehicle Lease Payments	-	-	-	10,800
General Printing & Binding	618	305	2,500	2,500
Other Current Charges-Misc	1,620	-	2,000	2,000
Medical Exams	19,198	21,413	25,500	23,000
General Office Supplies	2,952	2,129	6,000	7,000
Training And Seminars	-	-	1,000	1,000
Workers' Compensation	2,560	2,520	2,390	2,720
Total Operating Expenditures	$ 723,806	$ 744,493	$ 805,490	$ 872,520
Total Fire Administrative Division	**$ 962,135**	**$ 1,017,116**	**$ 1,093,960**	**$ 1,186,165**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries And Wages	$ 2,960,126	$ 3,128,836	$ 3,512,080	$ 3,768,650
Sick and Vacation Payouts	-	-	40,000	-
Reserve Firefighters	88,980	93,345	103,000	100,000
Overtime	273,662	406,113	308,000	300,000
Holiday Pay-Fire/Rescue	155,417	137,652	190,400	165,000
State Incentive Pay	37,560	38,060	37,560	40,160
F/R Incentive Pay	48,422	49,441	62,500	55,000
FICA Taxes	259,856	283,913	322,350	338,810
Florida Retirement System (FRS)	866,627	921,025	1,023,320	1,156,500
457 Deferred Compensation	769	750	750	1,500
Health/Dental Insurance	629,489	727,947	838,080	848,930
Other Health Insurance	3,988	3,990	4,500	5,620
Disability Insurance	27,577	30,283	41,110	32,000
Life Insurance	9,535	9,511	10,800	10,800
Total Personal Services	$ 5,362,009	$ 5,830,865	$ 6,494,450	$ 6,822,970
Operating Expenditures				
F/R Consulting Services	$ -	$ 24,000	$ -	$ 10,000
Life Pack Inspections	-	65	-	-
Medical Waste Disposal	10,469	10,081	12,400	12,400
Travel And Per Diem	1,732	-	3,600	3,600
Electricity	42,062	43,883	51,000	51,000
Water/Sewer/Garbage	25,375	26,834	20,400	20,400
Vehicle Lease Payments	-	-	-	18,000
R&M-Structures & Buildings	89,334	108,422	610,000	160,000
R&M-Equipment	71,160	101,168	100,000	125,000
R&M-Telestaff Maintenance	2,928	3,050	4,100	4,100
R&M-Grounds	8,506	3,106	41,200	41,200
R&M-O/S Vehicle Repairs	104,802	84,051	87,600	100,000
Fire Prevention	2,000	203	2,000	2,000
Other Current Charges-Misc	4,725	1,727	1,000	1,000
Credit/Debit Card Fees	1,175	1,071	1,000	1,000
Pre-Employment Screening	-	-	1,000	1,000
Incident Response	93,387	37,417	-	-
Fuel-City Vehicles	36,819	42,925	51,500	60,000
Operating Equipment	-	4,230	-	24,500
Chemicals	11,109	8,831	12,400	12,400
Cleaning Chemicals & Supplies	4,654	12,786	5,100	10,000
Uniform Purchase	17,771	26,039	15,500	25,000
Safety Equipment	48,608	37,386	186,700	120,000
Medical Supplies	54,440	103,036	66,300	80,000
Misc Operating Supplies	23,316	15,522	10,200	10,200
Books/Subscriptions/Publications	-	804	2,000	2,000
Memberships/Professional Dues	4,640	5,326	3,600	3,600
External Tuition Assistance	4,042	389	10,900	12,000
Training And Seminars	10,583	11,701	30,900	32,000
Workers' Compensation	58,580	59,950	52,410	65,720
Total Operating Expenditures	$ 732,218	$ 774,002	$ 1,382,810	$ 1,008,120

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Capital Expenditures				
Cap Outlay-Machinery/Equip	$ 10,590	$ 761,504	$ 142,000	$ 65,025
Cap Outlay-Buildings	195,555	100,398	1,327,278	-
Total Capital Expenditures	$ 206,145	$ 861,902	$ 1,469,278	$ 65,025
Total Fire Operating Division	**$ 6,300,372**	**$ 7,466,768**	**$ 9,346,538**	**$ 7,896,115**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Operating Expenditures				
Insurance	$ 42,500	$ 45,100	$ 59,800	$ 70,500
Information Technology	219,270	192,150	249,680	189,930
Total Operating Expenditures	$ 261,770	$ 237,250	$ 309,480	$ 260,430
Capital Expenditures				
Vehicle Replacement	$ 237,098	$ -	$ 100,000	$ -
Total Capital Expenditures	$ 237,098	$ -	$ 100,000	$ -
Transfers & Contingency				
Contingency	$ -	$ -	$ 300,000	$ 300,000
Total Transfers & Contingency	$ -	$ -	$ 300,000	$ 300,000
Total Fire Non-Departmental Division	**$ 498,868**	**$ 237,250**	**$ 709,480**	**$ 560,430**
Total Fire	**$ 7,761,375**	**$ 8,721,134**	**$ 11,149,978**	**$ 9,642,710**



North Lauderdale Water Control District Fund

NORTH LAUDERDALE
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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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Percent of acres and canal banks treated monthly.	100%	85%	100%	100%
Percent of cubic yards of debris removed from canals weekly.	98%	90%	98%	98%

* Services provided within Public Works Canal Maintenance Division.

City of North Lauderdale
Water Control District Fund

Budget Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Operating Expenditures	$ 338,027	$ 927,798	$ 1,175,580	$ 1,166,162
Transfers & Contingency	-	-	58,150	70,640
Total	**$ 338,027**	**$ 927,798**	**$ 1,233,730**	**$ 1,236,802**



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Maintenance Assessment (per unit):	**$ 100.00**	**$ 100.00**	**$ 100.00**	**$ 100.00**
Revenue				
Special Assessments	$ 1,126,240	$ 1,123,699	$ 1,116,200	$ 1,118,696
Special Assessments-WCD Brookside	5,760	5,760	5,760	5,760
Interest Earnings	2,119	1,604	410	410
Transfer In-General Fund for Exempt Properties	110,210	111,650	111,360	111,936
Use of Fund Balance or Net Position	-	-	-	-
Total Revenue	**$ 1,244,330**	**$ 1,242,713**	**$ 1,233,730**	**$ 1,236,802**
Expenditures				
Canal Maintenance				
Administrative Costs	$ 52,600	$ 84,200	$ 77,700	$ 85,000
Canal Maintenance	262,902	821,125	1,074,880	1,058,162
Assessment Comm Fees	22,525	22,473	23,000	23,000
Contingency	-	-	58,150	70,640
Total Expenditures	**$ 338,027**	**$ 927,798**	**$ 1,233,730**	**$ 1,236,802**
Change in Fund Balance	**$ 906,303**	**$ 314,915**	**$ -**	**$ -**
Fund Balance:				
Beginning Balance	$ 982,297	$ 1,888,600	$ 2,203,515	$ 2,203,515
Ending Balance	**$ 1,888,600**	**$ 2,203,515**	**$ 2,203,515**	**$ 2,203,515**

North Lauderdale Water Control District Assessment		**FY 2023**
Assessable Number of Units		11,653
Assessment Rate	$	100.00
Gross Assessments	$	1,165,300
Less 4% Discount		4%
Assessments Revenue (net)	**$**	**1,118,696**
Exempt Properties Assessable Number of Units		1,166
Assessment Rate	$	100.00
Gross Exempt Properties	$	116,600
Less 4% Discount		4%
Transfer from General Fund - Exempt Properties (net)	**$**	**111,936**



Debt Service Fund

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

	FY 2020 Budget	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Revenue				
Ad Valorem Taxes Current	$ -	$ -	$ -	$ -
Transfer In-General Fund for Debt Service	345,809	-	-	-
Use of Fund Balance or Net Position	-	-	-	-
Total Revenue	**$ 345,809**	**$ -**	**$ -**	**$ -**
Expenditures				
Principal-2003A Cir Bonds	$ 349,277	$ -	$ -	$ -
Interest-2003A Cir Bonds	8,295	-	-	-
Bond Costs	1,650	-	-	-
Total Expenditures	**$ 359,222**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	**$ (13,413)**	**$ -**	**$ -**	**$ -**
Fund Balance				
Beginning Balance	$ 13,413	$ -	$ -	$ -
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
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City of North Lauderdale
Schedule of Revenue and Expenditures
Capital Projects Fund (311)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Transfer In-General Fund for Capital Projects	$ 2,062,000	$ 600,000	$ 175,000	$ 8,894,479
Interest Earnings	158,995	14,670	47,700	10,000
Transportation Surtax - County [1]	-	-	-	-
Miscellaneous Revenue	249,596	114,966	121,870	-
Use of Fund Balance	-	-	320,680	50,000
Total Revenue	**$ 2,470,591**	**$ 729,636**	**$ 665,250**	**$ 8,954,479**
Expenditures [2]				
Parks & Recreation	$ 252,662	$ 67,252	$ 450,000	$ 325,000
Community Development	-	-	-	-
Public Works	623,704	753,306	215,250	8,569,479
Contingency - Reserve for Future Capital Projects	-	-	-	60,000
Total Expenditures	**$ 876,366**	**$ 820,558**	**$ 665,250**	**$ 8,954,479**
Change in Fund Balance	**$ 1,594,225**	**$ (90,922)**	**$ (320,680)**	**$ (50,000)**
Assigned Fund Balance				
Beginning Balance	$ 10,245,787	$ 11,840,012	$ 11,749,090	$ 11,428,410
Ending Balance	**$ 11,840,012**	**$ 11,749,090**	**$ 11,428,410**	**$ 11,378,410**

[1] FY2022 Transportation Surtax Fund Created with Budget Amendment #1 to Include All Future Projects

[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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Percent of hydrants tested to ensure proper pressure for the fire ISO rating.	100%	100%	100%	100%
Percent of water meters read within an error factor of 1,000 gallons.	98%	70%	98%	98%
Percent maintenance of the quality of water produced within comparable tolerances to levels established over a trailing five year period.	98%	100%	98%	98%
Percent of operators that completed seven continuing education credits.	100%	100%	100%	100%
Percent of pumps and motors inspected within the water treatment plant.	99%	100%	100%	100%

City of North Lauderdale
Utilities Fund

Budget Expenses

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 1,037,794	$ 994,663	$ 1,098,270	$ 1,317,275
Operating Expenditures	9,207,060	10,013,822	10,726,570	11,328,370
Capital Expenditures	17,284	60,781	1,758,641	10,250,000
Debt Service	-	2,367	-	-
Transfers & Contingency	-	-	204,620	200,000
Total	**$ 10,262,137**	**$ 11,071,633**	**$ 13,788,101**	**$ 23,095,645**



Students learn about the water treatment process at Student Government Day.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Water Sales	$ 5,762,342	$ 5,789,990	$ 5,696,000	$ 5,696,000
Sale of Meters	5,290	7,890	5,150	5,150
Backflow Certification Fees	5,162	5,997	5,000	5,000
Utilities Late Fees	194,595	65,655	200,000	200,000
Utilities Turn Off Fees	109,209	5,700	110,000	110,000
Utilities Dishonored Payment Fees	4,355	4,708	4,500	4,500
Utilities Hook Up Fees	13,820	13,100	15,000	15,000
Utilities Miscellaneous	1,687	143	3,000	3,000
Sewer Sales	7,162,288	7,244,149	7,149,900	7,149,900
Impact Fees - Water	36,768	35,236	-	-
Impact Fees - Sewer	69,030	70,564	-	-
Federal Grant/FEMA	336,152	-	-	-
Investment Earnings	603,040	41,466	180,910	30,000
Use of Net Position	-	-	418,641	9,877,095
Total Revenue	**$ 14,303,791**	**$ 13,284,597**	**$ 13,788,101**	**$ 23,095,645**
Expenses				
Water Plant	$ 2,171,211	$ 2,286,210	$ 3,374,861	$ 9,168,805
Water Distribution	1,538,678	1,545,570	1,952,720	3,213,970
Sewer Operations	3,951,259	4,572,603	5,490,430	7,712,910
Non-Departmental	2,600,988	2,667,251	2,970,090	2,999,960
Total Expenses	**$ 10,262,137**	**$ 11,071,633**	**$ 13,788,101**	**$ 23,095,645**
Change in Net Position	**$ 4,041,654**	**$ 2,212,964**	**$ (418,641)**	**$ (9,877,095)**
Net Position, Beginning	$ 46,443,322	$ 50,484,976	$ 52,697,940	$ 52,279,299
Net Position, Ending	**$ 50,484,976**	**$ 52,697,940**	**$ 52,279,299**	**$ 42,402,204**
Net Position				
Net Investment in Capital Assets	$ 10,787,187	$ 10,919,639	$ 10,919,639	$ 10,919,639
Unrestricted	39,697,789	41,778,301	41,359,660	31,482,565
Total Net Position	**$ 50,484,976**	**$ 52,697,940**	**$ 52,279,299**	**$ 42,402,204**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries and Wages	$ 130,773	$ 124,364	$ 167,900	$ 181,125
Sick and Vacation Payout	-	-	-	-
FICA Taxes	9,636	8,517	12,900	13,210
401 (A) Retirement	15,982	17,270	23,400	25,225
457 Deferred Compensation	747	732	1,190	1,250
Health/Dental Insurance	23,856	26,104	37,520	35,055
Disability Insurance	737	979	1,980	1,440
Life Insurance	291	298	370	320
Total Personal Services	$ 182,022	$ 178,263	$ 245,260	$ 257,625
Operating Expenses				
Architect and Engineering	$ 21,800	$ 3,825	$ 20,000	$ 20,000
US Water Works-Water Plant	907,053	917,245	954,000	989,000
Sludge Removal	23,590	25,446	20,000	20,000
Electricity	169,800	188,897	200,000	200,000
Vehicle Leases Payments	-	-	3,570	-
R&M-Grounds	2,860	4,025	15,000	15,000
R&M-Plant Operations	120,998	251,258	460,000	760,000
Other Current Charges - Misc.	4,146	9,049	-	-
Environmental Permits	102	4,110	1,500	1,500
General Office Supplies	231	26	-	-
Fuel-City Vehicles	695	64	3,000	3,000
Chemicals	221,887	220,239	250,000	250,000
Memberships/Professional Dues	495	495	1,000	1,000
Training and Seminars	1,438	1,560	1,000	1,000
Workers' Compensation	3,020	1,440	2,440	2,740
Vehicle Maintenance	2,600	-	1,500	1,400
Information Technology	49,830	43,670	57,950	36,540
Depreciation	441,360	433,697	460,000	460,000
Total Operating Expenses	$ 1,971,906	$ 2,105,046	$ 2,450,960	$ 2,761,180
Capital Expenses				
Improvements O/T Buildings	$ -	$ -	$ 200,000	$ 6,150,000
Cap Outlay-Machinery/Equip	17,284	2,901	478,641	
Total Capital Expenses	$ 17,284	$ 2,901	$ 678,641	$ 6,150,000
Total Water Plant	**$ 2,171,211**	**$ 2,286,210**	**$ 3,374,861**	**$ 9,168,805**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries and Wages	$ 301,289	$ 242,980	$ 254,500	$ 318,540
Sick and Vacation Payout	35,959	5,535	-	-
Overtime	21,377	48,106	40,000	40,000
FICA Taxes	24,157	21,282	19,500	27,430
401 (A) Retirement	30,011	29,459	35,600	44,530
457 Deferred Compensation	1,830	1,364	3,780	3,780
Health/Dental Insurance	65,659	51,569	83,600	90,500
Disability Insurance	2,256	2,091	3,000	3,000
Life Insurance	1,017	852	1,080	1,080
Total Personal Services	$ 483,555	$ 403,239	$ 441,060	$ 528,860
Operating Expenses				
Legal Services-Other Funds	$ 45	$ 518	$ 1,000	$ 1,000
Architect and Engineering	-	-	30,000	30,000
US Water Works-Water Plant	717,227	725,026	755,000	779,000
Travel and Per Diem	-	-	1,000	1,000
Communication Services	5,403	17,354	3,000	3,000
Electricity	148	127	500	500
Vehicle Lease Payments	-	10,400	29,200	49,500
R&M-Meters/Boxes	23,303	73,669	250,000	-
R&M-Heavy Equipment	1,050	58	5,000	5,000
R&M-Grounds	458	181	5,000	5,000
R&M-Wet Well/Sewer Mat	8,611	-	5,000	5,000
R&M-Hydrants /Water Distribution	16,985	3,375	120,000	200,000
R&M-Water Distribution	89,406	119,689	-	-
General Printing & Binding	-	-	10,000	10,000
Other Current Charges - Misc.	22,104	6,877	1,000	1,000
Utility Location Services	3,106	2,405	20,000	20,000
General Office Supplies	648	870	1,500	1,500
Fuel-City Vehicles	16,630	24,902	20,000	20,000
Operating Equipment	4,373	9,800	10,000	10,000
Uniform Purchase	2,501	2,511	4,000	4,000
Safety Equipment	2,393	9,549	4,000	4,000
Memberships/Professional Dues	-	730	1,000	1,000
Training and Seminars	1,159	100	2,000	2,000
Workers' Compensation	8,350	7,260	3,110	3,850
Vehicle Maintenance	15,700	-	6,500	6,100
Information Technology	99,670	96,070	127,850	87,660
Depreciation	15,854	28,494	16,000	35,000
Total Operating Expenses	$ 1,055,124	$ 1,139,964	$ 1,431,660	$ 1,285,110
Capital Expenses				
Improvements O/T Buildings	$ -	$ -	$ -	$ 1,400,000
Cap Outlay-Machinery/Equip	-	-	80,000	-
Total Capital Expenses	$ -	$ -	$ 80,000	$ 1,400,000
Debt Service				
Interest	$ -	$ 2,367	$ -	$ -
Total Debt Service	$ -	$ 2,367	$ -	$ -
Total Water Distribution	**$ 1,538,678**	**$ 1,545,570**	**$ 1,952,720**	**$ 3,213,970**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Regular Salaries and Wages	$ 182,673	$ 174,945	$ 230,000	$ 250,420
Overtime	9,075	10,332	13,000	13,000
FICA Taxes	13,571	13,173	17,600	20,160
401 (A) Retirement	19,853	20,612	32,200	35,060
457 Deferred Compensation	-	-	2,520	2,000
Health/Dental Insurance	64,921	72,184	112,990	94,700
Disability Insurance	1,612	1,604	2,740	2,400
Life Insurance	673	658	900	950
Total Personal Services	$ 292,378	$ 293,508	$ 411,950	$ 418,690
Operating Expenses				
Architect and Engineering	$ 16,750	$ 121,326	$ 50,000	$ 50,000
Travel and Per Diem	-	-	1,000	1,000
Electricity	72,454	82,490	90,000	90,000
Bwd Cty Large User Charges	2,827,003	2,966,299	3,023,750	3,500,000
Vehicle Lease Payments	-	-	9,400	-
R&M-Equipment	5,999	21,474	2,500	2,500
R&M-Grounds	369	4,970	2,000	2,000
R&M-Lift Stations	431,492	640,791	400,000	400,000
R&M-Sewer Rehab	135,367	167,712	325,000	325,000
R&M-Wet Well/Sewer Mat	17,112	30,970	25,000	25,000
General Printing & Binding	684	-	300	300
Other Current Charges - Misc.	51	4,770	-	-
Operating Equipment	15,439	14,031	5,000	5,000
Uniform Purchase	1,037	3,335	4,000	4,000
Training and Seminars	-	-	1,000	1,000
Workers' Compensation	3,070	3,350	2,960	3,100
Vehicle Maintenance	7,800	-	3,600	3,400
Information Technology	19,930	17,470	27,970	21,920
Depreciation	104,324	142,226	105,000	160,000
Total Operating Expenses	$ 3,658,881	$ 4,221,215	$ 4,078,480	$ 4,594,220
Capital Expenses				
Improvements O/T Buildings	$ -	$ 57,880	$ 1,000,000	$ 2,700,000
Total Capital Expenses	$ -	$ 57,880	$ 1,000,000	$ 2,700,000
Total Sewer Operations	**$ 3,951,259**	**$ 4,572,603**	**$ 5,490,430**	**$ 7,712,910**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services				
Other Benefits - OPEB	79,839	119,653	-	112,100
Total Personal Services	$ 79,839	$ 119,653	$ -	$ 112,100
Operating Expenses				
Internal Admin Costs	$ 906,400	$ 932,000	$ 1,034,200	$ 939,100
Other Misc.	-	24,116	-	-
Credit/Debit Card Fees	215,399	153,790	200,000	210,000
Payment In Lieu of Taxes	141,050	130,790	194,570	194,570
Privilege-Franchise Fee-Wtr	539,500	558,500	569,600	569,600
Privilege-Franchise Fee-Swr	677,500	705,900	715,000	714,990
Insurance	41,300	42,500	52,100	59,600
Total Operating Expenses	$ 2,521,149	$ 2,547,597	$ 2,765,470	$ 2,687,860
Transfers & Contingency				
Contingency -W&S	$ -	$ -	$ 204,620	$ 200,000
Total Transfers & Contingency	$ -	$ -	$ 204,620	$ 200,000
Total Non-Departmental	**$ 2,600,988**	**$ 2,667,251**	**$ 2,970,090**	**$ 2,999,960**
Total Utilities	**$ 10,262,137**	**$ 11,071,633**	**$ 13,788,101**	**$ 23,095,645**



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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Percent of catch basins inspected during the year.	100%	100%	100%	100%

Budget Expenses

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 480,976	$ 268,468	$ 358,880	$ 395,070
Operating Expenditures	405,384	287,943	790,940	847,620
Capital Expenditures	-	566,197	500,000	3,350,000
Total	**$ 886,361**	**$ 1,122,608**	**$ 1,649,820**	**$ 4,592,690**



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Stormwater Assessments	$ 1,105,247	$ 1,110,676	$ 1,104,900	$ 1,103,700
Stormwater Revenue-Other	123,015	31,974	31,800	31,800
Investment Earnings	44,302	3,701	13,120	3,000
Federal Grant/FEMA	27,644	-	-	-
State Grant	-	-	500,000	550,000
State Appropriations	-	-	-	1,000,000
Miscellaneous Revenue	5,117	713	-	-
Use of Fund Balance or Net Position	-	-	-	1,904,190
Total Revenue	**$ 1,305,325**	**$ 1,147,065**	**$ 1,649,820**	**$ 4,592,690**
Expenses				
Personal Services				
Regular Salaries and Wages	$ 339,997	$ 192,324	$ 237,400	$ 263,760
Sick and Vacation Payout	18,075	(3,143)	-	-
Overtime	999	21	1,000	1,000
FICA Taxes	25,181	13,616	18,200	20,260
401 (A) Retirement	33,287	23,531	33,200	36,830
457 Deferred Compensation	1,947	1,169	2,500	2,500
Health/Dental Insurance	57,923	38,803	62,980	68,320
Disability Insurance	2,095	1,490	2,820	1,680
Life Insurance	1,473	658	780	720
Total Personal Services	$ 480,976	$ 268,468	$ 358,880	$ 395,070
Operating Expenses				
Misc Consulting Services	$ -	$ -	$ -	$ 25,000
Legal Services	720	315	-	-
Architect and Engineering	112,653	81,678	45,000	45,000
Internal Admin Costs	82,700	86,800	117,100	118,700
External Admin Costs	5,510	5,518	6,000	6,000
Street Sweeping	12,918	936	20,000	20,000
Storm Drain Maintenance	33,466	15,851	453,120	-
Statement Preparation	8	11	-	-
Assessment Commission	1,216	1,222	2,000	2,000
Vehicle Lease Payments	-	-	17,140	-
R&M-Equipment	21,100	1,535	25,000	25,000
R&M-Misc.	-	-	-	500,000
Other Current Charges - Misc	2,397	1,000	-	-
Payment In Lieu of Taxes	9,650	8,010	22,100	22,100
Environmental Permits	13,218	14,096	11,500	11,500
General Office Supplies	13	-	500	500
Fuel-City Vehicles	9,402	2,461	1,500	1,500
Operating Equipment	9,602	14,728	-	-
Chemicals	374	-	3,000	3,000
Uniform Purchase	3,568	169	-	-
Safety Supplies	1,709	-	-	-
Misc Operating Supplies	343	-	-	-

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Membership/Professional Dues	3,417	1,325	1,000	1,000
Workers' Compensation	10,190	2,820	4,380	4,720
Insurance	1,900	1,800	1,600	1,600
Vehicle Maintenance	15,700	-	-	-
Depreciation	53,612	47,669	60,000	60,000
Total Operating Expenses	$ 405,384	$ 287,943	$ 790,940	$ 847,620
Capital Expenses				
Capital Improvements O/T Buildings	$ -	$ 566,197	$ 500,000	$ 1,800,000
Capital Imp O/T Buildings-Grant C14 Pump Station	-	-	-	1,000,000
Capital Imp O/T Buildings-Grant Backflow Valve	-	-	-	550,000
Total Capital Expenses	$ -	$ 566,197	$ 500,000	$ 3,350,000
Transfers & Contingency				
Contingency-Stormwater	$ -	$ -	$ -	$ -
Total Transfers & Contingency	$ -	$ -	$ -	$ -
Total Stormwater Maintenance	**$ 886,361**	**$ 1,122,608**	**$ 1,649,820**	**$ 4,592,690**
Change in Net Position	**$ 418,964**	**$ 24,457**	**$ -**	**$ (1,904,190)**
Net Position, Beginning	$ 3,009,712	$ 3,428,677	$ 3,453,134	$ 3,453,134
Net Position, Ending	**$ 3,428,677**	**$ 3,453,134**	**$ 3,453,134**	**$ 1,548,944**
Net Position				
Net Investment in Capital Assets	$ 336,151	$ 356,734	$ 356,734	$ 356,734
Unrestricted	3,092,526	3,096,400	3,096,400	1,192,210
Total Net Position	**$ 3,428,677**	**$ 3,453,134**	**$ 3,453,134**	**$ 1,548,944**

Stormwater Maintenance Assessment	**FY 2023**
Assessable Number of Units	15,967.91
Assessment Rate	$ 72.00
Gross Assessments	$ 1,149,690
Less 4% Discount	4%
Assessments Revenue (net)	**$ 1,103,700**



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 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Percent of scheduled preventative maintenance performed during the year.	100%	100%	100%	100%

* Administered by Public Works.

Budget Expenses

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Operating Expenses	$ 195,760	$ 140,543	$ 179,000	$ 179,300
Total	**$ 195,760**	**$ 140,543**	**$ 179,000**	**$ 179,300**



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

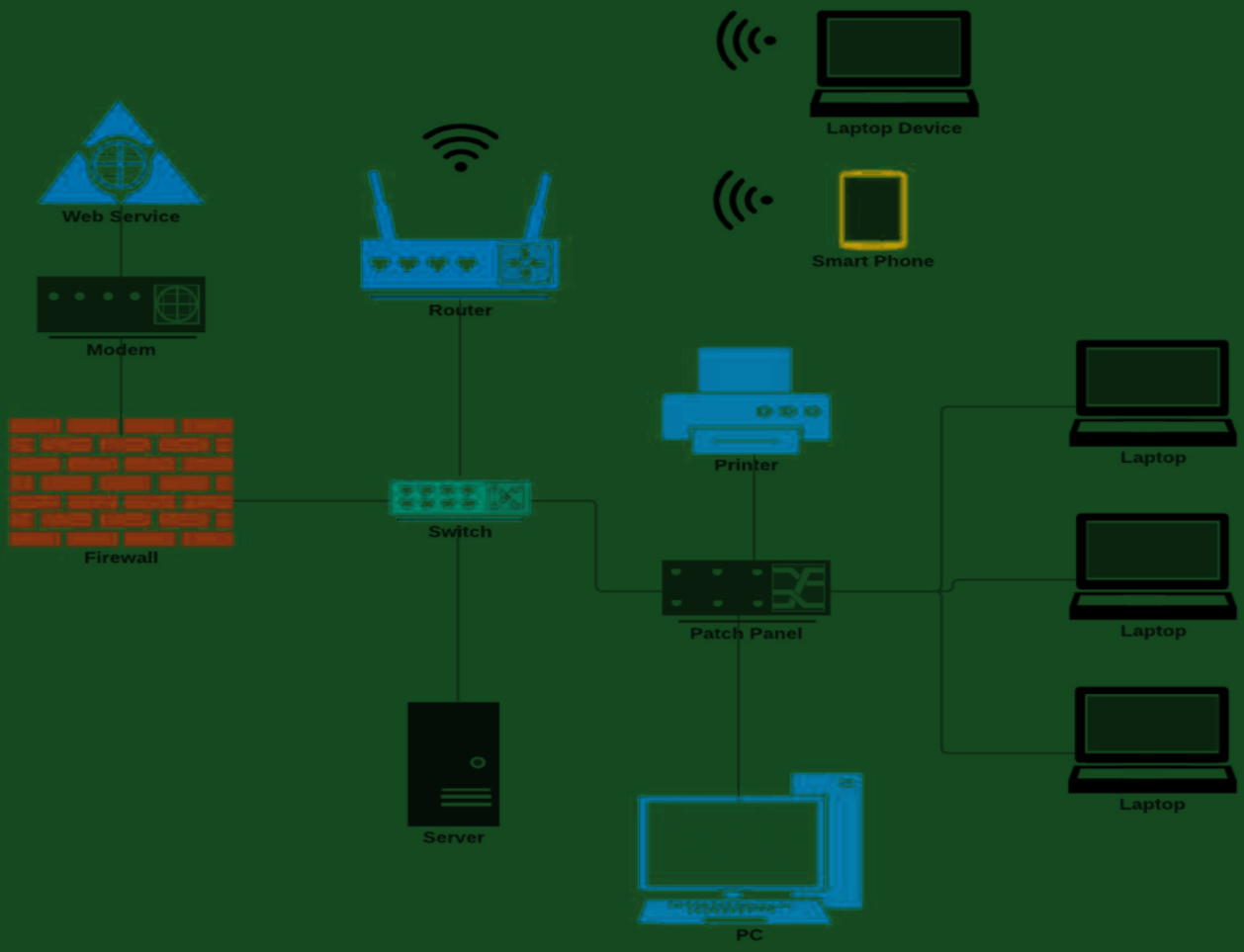
	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Interest Earnings	$ 10,031	$ 1,832	$ 1,100	$ 1,300
Charges for Services	177,830	-	73,700	70,400
Use of Fund Balance	-	-	104,200	107,600
Total Revenue	**$ 187,861**	**$ 1,832**	**$ 179,000**	**$ 179,300**
Expenses				
Operating Expenses				
Garage - Service Contract	$ 58,193	$ 17,828	$ 25,000	$ 25,000
Electricity	936	1,082	2,000	2,000
Water/Sewer/Garbage	1,562	-	-	-
Vehicle Repairs	8,981	5,701	10,000	10,000
Other Current Charges-Misc.	15,008	13,562	15,000	15,000
Car Wash	39	-	3,000	3,000
Vehicle Parts	71,341	45,670	38,000	38,000
Insurance	39,700	56,700	86,000	86,300
Depreciation/loss on disposal	-	-	-	
Total Operating Expenses	$ 195,760	$ 140,543	$ 179,000	$ 179,300
Total Expenses	**$ 195,760**	**$ 140,543**	**$ 179,000**	**$ 179,300**
Change in Net Position	**$ (7,899)**	**$ (138,711)**	**$ (104,200)**	**$ (107,600)**
Net Position, Beginning	$ 1,612,399	$ 1,604,500	$ 1,465,789	$ 1,361,589
Net Position, Ending	**$ 1,604,500**	**$ 1,465,789**	**$ 1,361,589**	**$ 1,253,989**
Net Position				
Unrestricted	$ 1,604,500	$ 1,465,789	$ 1,361,589	$ 1,253,989
Total Net Position	**$ 1,604,500**	**$ 1,465,789**	**$ 1,361,589**	**$ 1,253,989**

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 2023
General Fund (001):					
City Manager (0501)	0	1	1		600
Public Works					
Building Maintenance (3941)	3	8	11		9,200
Grounds Maintenance (3944)	2	6	8		6,600
Canal Maintenance (3947)	3	2	5		5,500
Parks (7071)	5	10	15		13,300
Recreation (7072)	3	0	3		4,200
Community Development (3005)	0	1	1		600
Code (3020)	0	7	7		4,400
Total General Fund (001):	**16**	**35**	**51**	**$**	**44,400**
Streets Maintenance Fund (111):					
Street Maintenance (3946)	9	3	12		14,500
IT Fund (530):					
Street Maintenance (3946)	0	1	1		600
Utilities Fund (401):					
Administration (3933)	1	0	1		1,400
Water Distribution (3936)	3	3	6		6,100
Sewer Operations (3939)	2	1	3		3,400
Total Utilities Fund (401):	**6**	**4**	**10**	**$**	**10,900**
Total of All Funds	**31**	**43**	**74**	**$**	**70,400**

Allocation Summary:	Vehicle Charge
General Fund	52%
Street Maintnence Fund	29%
Information Technology Fund	0%
Utilities Fund	19%
	100%

Allocation Per Vehicle:	Costs Attributable to Owned	Costs Attributable to Leased	Total
	$ 111,720	**$ 67,580**	**$ 179,300**
	62%	**38%**	**100%**
Less: Interest Income	(815)	(485)	(1,300)
Less: Use of Fund Balance	(67,482)	(40,118)	(107,600)
Total Costs to be Allocated	$ 43,423	$ 26,977	$ 70,400
Cost Charged Per Vehicle	$ 1,400.74	$ 627.37	$ 951.35



Information Technology Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

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:

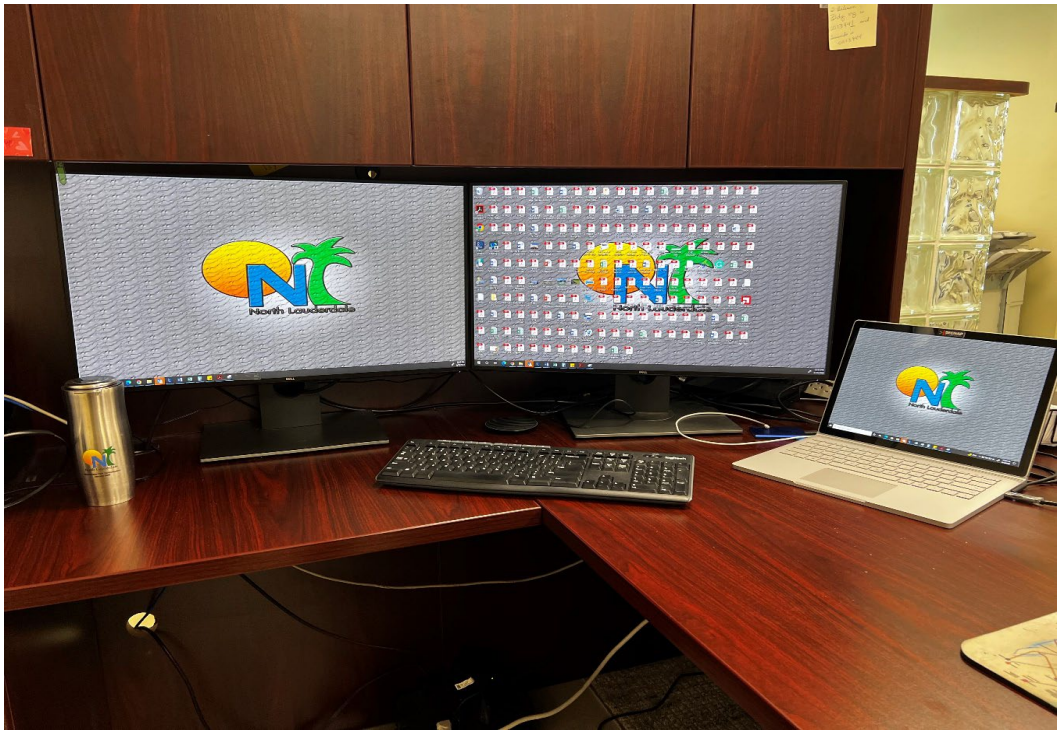
* Maintain the City's website and virtual private network remote processing to allow 24/7 access and use by residents and employees.
* Perform a minimum of 20 daily and eight full system back-ups.
* Respond to emergency requests for rectifying system failures within one hour.
* Convert a minimum of one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

Performance Measure	FY 2020 Actual	FY 2021 Actual	FY 2022 Goal	FY 2023 Goal
Percent of time the City's website and virtual private network remote processing is accessible.	99%	98%	99%	99%
Percent of time 20 daily and eight full system back-ups are performed.	100%	97%	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.	3	4	4	4

City of North Lauderdale
Information Technology Fund

Budget Expenses

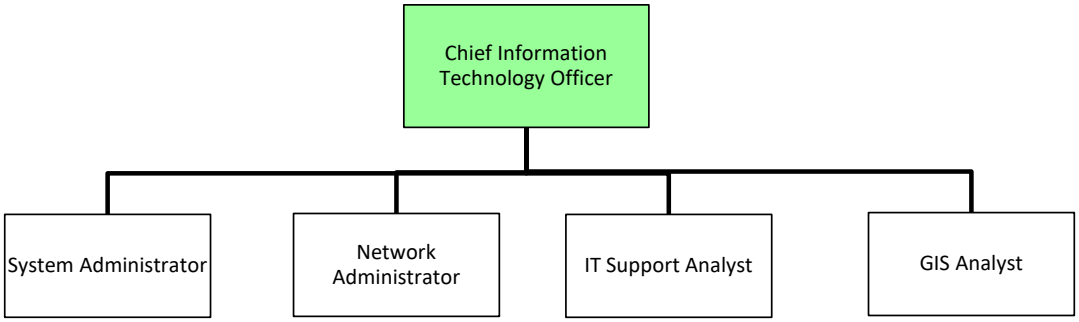
	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personal Services	$ 380,045	$ 458,917	$ 495,320	$ 554,215
Operating Expenditures	679,423	697,331	709,170	925,075
Capital Expenditures	93,367	20,770	744,825	160,000
Transfers & Contingency	-	-	-	60,000
Total	**$ 1,152,835**	**$ 1,177,019**	**$ 1,949,315**	**$ 1,699,290**



A sample desktop computer work station for City employees.

City of North Lauderdale
Personnel Summary
Information Technology Department

Personnel	FY 2021 Amended Budget	FY 2022 Amended Budget	FY 2023 Budget
Chief Information Technology Officer	1	1	1
System Administrator	1	1	1
Network Administrator	1	1	1
IT Support Analyst	1	1	1
GIS Analyst	1	1	1
Total Information Technology	**5**	**5**	**5**



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Charges for Services	$ 1,305,630	$ 1,296,570	$ 1,578,190	$ 1,347,290
Interest Earnings	17,247	3,554	4,300	2,000
Miscellaneous Revenue	-	80,489	-	-
Use of Fund Balance or Net Position	-	-	366,825	350,000
Total Revenue	**$ 1,322,877**	**$ 1,380,613**	**$ 1,949,315**	**$ 1,699,290**
Expenses				
Personal Services				
Regular Salaries And Wages	$ 250,277	$ 297,267	$ 324,500	$ 376,150
Sick and Vacation Payout	13,647	15,228	-	-
Car Allowance	1,200	1,200	1,200	-
Overtime	6,091	11,060	8,000	11,000
FICA Taxes	19,153	23,042	25,000	29,620
401 (A) Retirement	29,961	36,972	45,200	52,250
457 Deferred Compensation	4,270	4,982	5,570	5,750
Health/Dental Insurance	52,276	65,744	81,120	75,200
Disability Insurance	2,453	2,601	3,830	3,300
Life Insurance	718	822	900	945
Total Personal Services	$ 380,045	$ 458,917	$ 495,320	$ 554,215
Operating Expenses				
System Consulting	$ 31,863	$ 20,829	$ 67,000	$ 87,000
Travel And Per Diem	-	-	1,500	2,000
Communication Services	57,301	66,403	80,000	97,000
Communication-Internet	200	-	-	-
Vehicle Lease Payments	-	-	-	6,310
R&M-Computer Software	257,975	229,615	229,000	260,000
R&M-Server Maintenance	18,291	-	6,000	-
R&M-Munis Software Maint	85,300	96,897	105,000	160,000
R&M-Misc Other	-	-	-	10,000
Other Current Charges-Misc	546	298	3,000	6,000
General Office Supplies	2,364	7,397	3,000	4,000
Computer Software- Not Capital	26,064	46,388	40,000	50,000
Fuel-City Vehicles	-	-	-	2,600
Computer Hardware- Not Capital	77,582	96,587	46,000	55,500
Memberships/Professional Dues	-	200	3,000	3,500
Training And Seminars	14,117	14,635	15,000	25,000
Workers' Compensation	180	960	2,470	3,890
Vehicle Maintenance	-	-	-	600
Insurance	2,800	2,900	3,200	3,500
Depreciation	104,840	114,222	105,000	148,175
Total Operating Expenses	$ 679,423	$ 697,331	$ 709,170	$ 925,075

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Capital Expenses				
Capital Outlay- Hardware	$ 83,264	$ 20,770	$ 500,000	$ 100,000
Capital Outlay- Software	10,103	-	244,825	60,000
Total Capital Expenses	$ 93,367	$ 20,770	$ 744,825	$ 160,000
Transfers & Contingency				
Contingency	$ -	$ -	$ -	$ 60,000
Total Transfers & Contingency	$ -	$ -	$ -	$ 60,000
Total Expenses	**$ 1,152,835**	**$ 1,177,019**	**$ 1,949,315**	**$ 1,699,290**
Change in Net Position	**$ 170,042**	**$ 203,594**	**$ (366,825)**	**$ (350,000)**
Net Position, Beginning	$ 2,376,197	$ 2,546,239	$ 2,749,833	$ 2,383,008
Net Position, Ending	**$ 2,546,239**	**$ 2,749,833**	**$ 2,383,008**	**$ 2,033,008**
Net Position				
Net Investment in Capital Assets	$ 577,551	$ 749,428	$ 749,428	$ 749,428
Unrestricted	1,968,687	2,000,405	1,633,580	1,283,580
Total Net Position	**$ 2,546,239**	**$ 2,749,833**	**$ 2,383,008**	**$ 2,033,008**

City of North Lauderdale

Schedule of Fees Assessed to Departments

Information Technology Internal Service Fund (Fund 530)

	Units of Service		IT Charge FY 2023
General Fund (001):			
City Commission (0101)	18	$	131,490
City Manager (0501)	4	$	29,220
City Clerk (1801)	4	$	29,220
Human Resources (0601)	5	$	36,530
Finance (0906)	9	$	65,750
Public Works			
Building Maintenance/Administration (3941)	21	$	153,410
Parks and Recreation			
Parks (7071)	14	$	102,270
Recreation (7072)	7	$	51,140
Aquatics (7074)	2	$	14,610
Community Development (3005)	27	$	197,240
Code (3020)	9	$	65,750
Total General Fund (001):	**120**	**$**	**876,630**
Street Maintenance Fund (111):	**2**	**$**	**14,610**
Fire/Rescue Fund (115):	**26**	**$**	**189,930**
Utilities Fund (401):			
Administration (3933)	5	$	36,540
Water Distribution/ Billing (3936)	12	$	87,660
Sewer Operations (3939)	3	$	21,920
Total Utilities Fund (401):	**20**	**$**	**146,120**
Total All Funds	**168**	**$**	**1,227,290**
Plus: Charge to CD for Energov - FY 2023 is 3rd of 3 Years	0013020	**$**	**100,000**
Plus: Charge to City Clerk for Records Mgmt Software	0011801	**$**	**20,000**
Plus: Charge to PW for Asset Mgmt Software	*		FB
Total Allocation		**$**	**1,347,290**

City of North Lauderdale

Schedule of Fees Assessed to Departments

Information Technology Internal Service Fund (Fund 530)

		IT Fee
Allocation Summary:		
General Fund		72%
Street Maintenance Fund		1%
Fire/Rescue Fund		14%
Utilities Fund		13%
		100%
Allocation per computer:		
Total Cost of I.T. fund	$	1,699,290
Less: Interest Earnings		(2,000)
Use of Fund Balance		(350,000)
Less: 2nd Yr of Energov Allocation to CD		(100,000)
Less: City Clerk Records Management Software		(20,000)
Less: PW Asset Management Software		
Net Revenue	$	1,227,290
Number of Units		168
Cost Charged per Unit	$	7,305



Insurance Fund

NORTH LAUDERDALE
A Fun City In The Heart Of Broward

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Revenue				
Interest Earnings	$ 76,242	$ 5,578	$ 10,000	$ 1,980
Insurance Proceeds-Not City Reimburse	15,941	44,718	-	-
Charges for Services-Workers Compensation	141,600	135,790	120,290	140,230
Charges for Services-General Insurance	391,400	417,300	493,200	533,700
Use of Fund Balance	-	-	275,000	400,000
Total Revenue	**$ 625,184**	**$ 603,386**	**$ 898,490**	**$ 1,075,910**
Expenses				
Operating Expenses				
Legal Srvs-Outside Counsel	$ 68	$ -	$ 4,000	$ 4,000
General Liability	157,235	162,085	170,200	175,000
Automotive Insurance	47,290	69,651	82,800	82,800
Property Insurance	223,950	251,108	278,200	295,900
Other Insurance	11,862	3,817	12,000	12,000
Workers Compensation Exp	265,348	239,104	285,290	315,210
SIR Liability	-	23,166	-	-
Other Claims	48,563	8,704	60,000	60,000
Accident Prevention	2,541	1,119	6,000	6,000
Total Operating Expenses	$ 756,857	$ 758,754	$ 898,490	$ 950,910
Transfers & Contingency				
Contingency	$ -	$ -	$ -	$ 125,000
Total Transfers & Contingency	$ -	$ -	$ -	$ 125,000
Total Expenses	**$ 756,857**	**$ 758,754**	**$ 898,490**	**$ 1,075,910**
Change in Net Position	**$ (131,673)**	**$ (155,368)**	**$ (275,000)**	**$ (400,000)**
Net Position, Beginning	$ 4,505,334	$ 4,373,661	$ 4,218,293	$ 3,943,293
Net Position, Ending	**$ 4,373,661**	**$ 4,218,293**	**$ 3,943,293**	**$ 3,543,293**
Net Position				
Unrestricted	$ 4,373,661	$ 4,218,293	$ 3,943,293	$ 3,543,293
Total Net Position	**$ 4,373,661**	**$ 4,218,293**	**$ 3,943,293**	**$ 3,543,293**

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 2023
General Fund (001):						
City Commission *(0101)*	$ 120	$ -	$ -	$ -	$ -	$ 120
City Manager (0501)	240	-	-	-	-	240
Human Resources (0601)	150	-	-	-	-	150
Finance (0906)	480	-	-	-	-	480
City Clerk *(1801)*	90	-	-	-	-	90
Community Development *(3005)*	460	-	-	-	-	460
Code *(3020)*	4,100	-	-	-	-	4,100
Building Maintenance *(3941)*	9,680	-	-	-	-	9,680
Grounds Maintenance *(3944)*	4,800	-	-	-	-	4,800
Canal Maintenance *(3947)*	3,940	-	-	-	-	3,940
Solid Waste *(3948)*	40	-	-	-	-	40
Parks *(7071)*	12,390	-	-	-	-	12,390
Recreation *(7072)*	12,310	-	-	-	-	12,310
Non-departmental *(9899)*	-	175,000	-	91,200	46,000	312,200
Total General Fund (001):	$ 48,800	$ 175,000	$ -	$ 91,200	$ 46,000	$ 361,000
Street Maintenance Fund (111):						
Street Maintenance *(3946)*	$ 4,690	$ -	$ -	$ -	$ -	$ 4,690
Total Street Maintenance Fund (111):	$ 4,690	$ -	$ -	$ -	$ -	$ 4,690
Fire/Rescue Fund (115):						
Administrative *(2001)*	$ 2,720	$ -	$ -	$ -	$ -	$ 2,720
Operating *(2025)*	65,720	-	-	-	-	65,720
Non-departmental *(9999)*	-	-	-	58,200	12,300	70,500
Total Fire/Rescue Fund (115):	$ 68,440	$ -	$ -	$ 58,200	$ 12,300	$ 138,940
Utilities Fund (401):						
Administration *(3933)*	$ 2,740	$ -	$ -	$ -	$ -	$ 2,740
Water Distribution *(3936)*	3,850	-	-	-	-	3,850
Sewer Operations *(3939)*	3,100	-	-	-	-	3,100
Non-departmental (*3999)*	-	-	-	40,700	18,900	59,600
Total Utilities Fund (401):	$ 9,690	$ -	$ -	$ 40,700	$ 18,900	$ 69,290
Stormwater Management Fund (411):	$ 4,720	$ -	$ -	$ -	$ 1,600	$ 6,320
Vehicle Maintenance Fund (501):	$ -	$ -	$ 82,800	$ 1,900	$ 1,600	$ 86,300
Information Technology Fund (530):	$ 3,890	$ -	$ -	$ 1,900	$ 1,600	$ 7,390
Total	**$ 140,230**	**$ 175,000**	**$ 82,800**	**$ 193,900**	**$ 82,000**	**$ 673,930**

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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 2023 – FY 2027 is included in this section. In addition, the estimated operating impact of the projects are listed.

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

The Administration utilizes a comprehensive five-Year Capital Improvement 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 a fire trucks or buildings are usually financed through some type of debt issuance that will be repaid over a number of years. Financing the cost of the item over several years allows for a "smoothing"

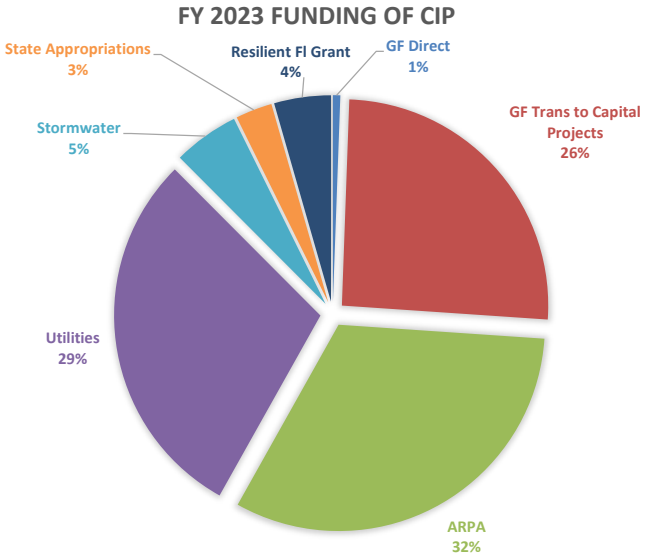
of the cost to those actually receiving the benefit. For example, a building with a significant cost may provide a benefit to the community for 30-40 years, thereby making it possible for future recipients to bear the cost of the debt.

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 2023 Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	Five Year Total
Revenue						
General Fund 001	$ 9,094,479	$ 2,000,000	$ 150,000	$ -	$ 150,000	$ 11,394,479
ARPA General Fund 005	11,178,000	1,000,000	-	-	-	12,178,000
Water Control District Transfer	-	-	600,000	-	-	600,000
Water/Wastewater Utilities Fund 401	10,250,000	5,950,000	-	-	-	16,200,000
Stormwater Utility Fund 411	1,800,000	900,000	900,000	-	-	3,600,000
State Appropriations Grant	1,000,000	-	-	-	-	1,000,000
Resilient Florida Grant	1,550,000	4,000,000	600,000	-	-	6,150,000
Rebuild Florida Grant	-	3,285,000	-	-	-	3,285,000
Total Revenue	**$ 34,872,479**	**$ 17,135,000**	**$ 2,250,000**	**$ -**	**$ 150,000**	**$ 54,407,479**
Expenditures/Expenses						
Project						
Parks and Recreation Bus Replacement	$ 125,000	$ -	$ 150,000	$ -	$ 150,000	$ 425,000
Parks and Recreation Shade Structures	100,000	-	-	-	-	100,000
Silver Lakes Park Recreation Amenities	250,000	-	-	-	-	250,000
Landings Park Renovations	325,000	-	-	-	-	325,000
Highland Park Artificial Turf	565,000	-	-	-	-	565,000
Parks and Recreation Aquatic Center Lighting	100,000	-	-	-	-	100,000
Teen Center Generator	180,000	-	-	-	-	180,000
Station 44 Storage Room	275,000	-	-	-	-	275,000
Fire Rescue Ambulance	450,000	-	-	-	-	450,000
Fire Engine	950,000	-	-	-	-	950,000
Audio Visual for Broadcasting	188,000	-	-	-	-	188,000
Mobile Workforce	120,000	-	-	-	-	120,000
Broadband Infrastructure	1,000,000	-	-	-	-	1,000,000
Solar Initiative	100,000	-	-	-	-	100,000
All-Terrain Litter Vacuum	75,000	-	-	-	-	75,000
Rock Island Road Wall	300,000	2,000,000	-	-	-	2,300,000
City Hall Renovation/Expansion	8,269,479	-	-	-	-	8,269,479
Operations Center	2,500,000	-	-	-	-	2,500,000
SCADA System	800,000	-	-	-	-	800,000
Raw Water Well	1,200,000	-	-	-	-	1,200,000
Digital Water Meters and Backflow Preventers	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	2,700,000	-	-	-	-	2,700,000
Chlorine Bay Enclosure and Scrubber Duct Installation	200,000	-	-	-	-	200,000
Canal Bank Restoration	2,000,000	2,000,000	1,200,000	-	-	5,200,000
C-14 Pump Station	1,000,000	6,285,000	-	-	-	7,285,000
Stormwater Utility Backflow Prevention Project	550,000	-	-	-	-	550,000
Culvert Replacement	1,800,000	900,000	900,000	-	-	3,600,000
Total Expenditures/Expenses	**$ 34,872,479**	**$ 17,135,000**	**$ 2,250,000**	**$ -**	**$ 150,000**	**$ 54,407,479**



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, three buses are scheduled to be replaced in the five-year Capital Improvement Program.

Parks and Recreation is currently utilizing 1999 Bus PR111 to transport program participants. One new activity bus will be purchased with updated safety equipment to replace this unit. The other two units will be replaced every other year in an attempt to spread out the future cost.

Fund	General Fund 001
Funding Source(s)	General Fund

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	125,000	-	150,000	-	150,000	425,000
Total	**$ 125,000**	**$ -**	**$ 150,000**	**$ -**	**$ 150,000**	**$ 425,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Decreased Maint.	$ (3,500)	$ (3,500)	$ (3,500)	$ (2,000)	$ (2,000)	$ (14,500)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Parks and Recreation Shade Structures



Shade structures are installed throughout City parks to help protect individuals from the sun and rain.

Fiscal Year 2023 includes the installation of shade structures at the entrances to Bicentennial Park and the Teen Center.

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

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	100,000	-	-	-	-	100,000
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Silver Lakes Park Recreation Amenities



The amenities at Silver Lakes Park are budgeted to be upgraded utilizing funding made available by the American Rescue Plan (ARPA).

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.

Fund	ARPA General Fund Subfund 005 and Capital Projects Fund 311
Funding Source(s)	Projects Made Available by ARPA $200,000; General Fund $50,000

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	250,000	-	-	-	-	250,000
Total	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Increased Maint.	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 37,500
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Landings Park Renovations



The improvements at Landings Park are budgeted partially utilizing funding made available by the American Rescue Plan (ARPA).

The renovations will include converting one of the three tennis courts to a hard surface soccer court, changing one racquetball court to a basketball court, installing a new ADA restroom, and upgrading fencing. In addition, the City will explore the possibility of adding a pickleball court.

Fund	ARPA General Fund Subfund 005 and Capital Projects Fund 311
Funding Source(s)	Projects Made Available by ARPA $250,000; General Fund $75,000

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Construction	275,000	-	-	-	-	275,000
Other	-	-	-	-	-	-
Total	**$ 325,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 325,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Increased Maint.	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 12,500
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Highland Park Artificial Turf



Installation of artificial turf on the North field at Highland Park commenced in Fiscal Year 2022. The resurfacing of the South Field at Highland Park is scheduled for Fiscal Year 2023 utilizing funding made available by the American Rescue Plan (ARPA).

This project will include all civil, site, drainage, turf and natural fill required to complete the athletic surfacing. Design for this project was initiated in Fiscal Year 2022, construction is expected to be complete prior to the 2023 Fall soccer season.

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

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	565,000	-	-	-	-	565,000
Other	-	-	-	-	-	-
Total	**$ 565,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 565,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Decreased Utilities	$ (250)	$ (250)	$ (250)	$ (250)	$ (250)	$ (1,250)
Decreased Maint.	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Parks and Recreation Aquatic Center Lighting



New LED lighting will be installed at the Jerry Resnick Pool. The new and improved lighting will allow guaranteed light levels, remote control system with performance monitoring, reduction of spill light and glare, and a reduction of energy and maintenance costs.

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

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	100,000	-	-	-	-	100,000
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Decreased Utilities	$ (250)	$ (250)	$ (250)	$ (250)	$ (250)	$ (1,250)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Teen Center Generator



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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	180,000	-	-	-	-	180,000
Total	**$ 180,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 180,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Station 44 Storage Room



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).

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

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ 27,500	$ -	$ -	$ -	$ -	$ 27,500
Construction	217,500	-	-	-	-	217,500
Other	30,000	-	-	-	-	30,000
Total	**$ 275,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 275,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Increased Utilities and Maint.	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Rescue Ambulance



The Fire Department will be replacing a 2011 ambulance.

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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 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 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Decreased Maint.	$ (5,000)	$ (5,000)	$ (3,500)	$ (3,500)	$ (1,500)	$ (18,500)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Fire Engine



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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	950,000	-	-	-	-	950,000
Total	**$ 950,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 950,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Decreased Maint.	$ (15,000)	$ (15,000)	$ (12,000)	$ (12,000)	$ (7,500)	$ (61,500)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Audio Visual for Broadcasting



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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	188,000	-	-	-	-	188,000
Total	**$ 188,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 188,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
No Material Increase	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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 access 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

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

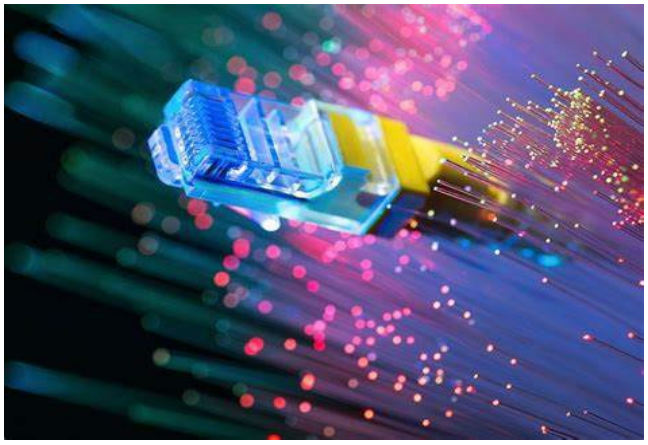
Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	120,000	-	-	-	-	120,000
Total	**$ 120,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 120,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**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.

A portion of 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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 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 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
TBD-Dependent on Grant	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Solar Initiative



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

A portion of 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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 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 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
TBD-Dependent on Grant	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

All-Terrain Litter Vacuum



A ride-on all-terrain vehicle offers a safe way to pick up all kinds of litter while eliminating the need for human contact. The vehicle is constructed to be driven on all types of terrain with ease, including asphalt, concrete, turf, grass and more.

Fund	General Fund 001
Funding Source(s)	General Fund

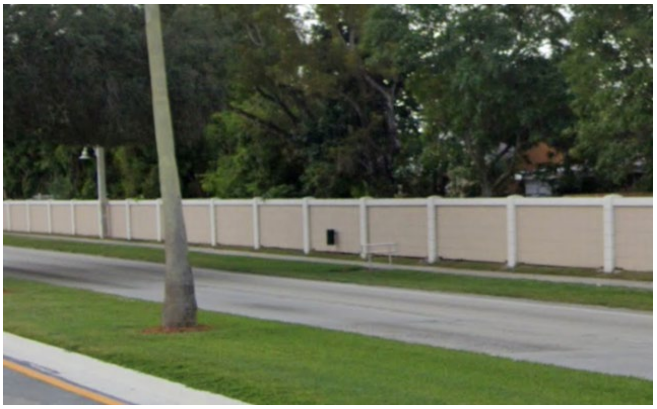
Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	75,000	-	-	-	-	75,000
Total	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Increased Utilities and Maint.	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 15,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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.

Fiscal Year 2023 will include the legal process and design with installation anticipated in Fiscal Year 2024.

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

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Construction	-	2,000,000	-	-	-	2,000,000
Other	-	-	-	-	-	-
Total	**$ 300,000**	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ 2,300,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**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 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). Purchase Orders were issued in FY2022 and will be rolled into new year.

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

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 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 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Dependent on Design	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Operations Center



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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Construction	2,200,000	-	-	-	-	2,200,000
Other	-	-	-	-	-	-
Total	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

SCADA System



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 28 of the City's sewage lift stations.

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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other	800,000	-	-	-	-	800,000
Total	**$ 800,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 800,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Decreased Maint.	$ (60,000)	$ (60,000)	$ (60,000)	$ (60,000)	$ (60,000)	$ (300,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Raw Water Well



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 begin in FY2023. The project will be funded by the American Rescue Plan (ARPA).

Fund	ARPA General Fund Subfund 005
Funding Source(s)	ARPA Funding $1,200,000

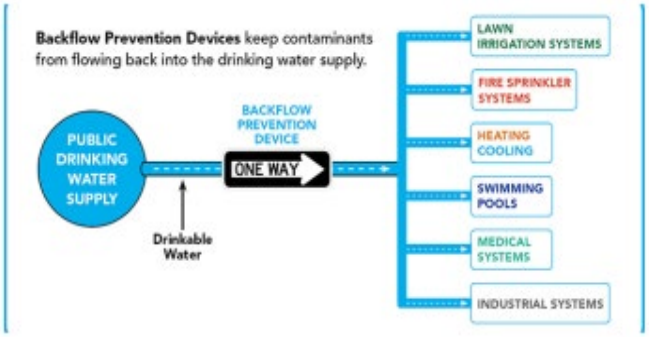
Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	1,200,000	-	-	-	-	1,200,000
Other	-	-	-	-	-	-
Total	**$ 1,200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,200,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Digital Water Meters and Backflow Preventers



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 portable 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).

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

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 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 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Annual Maint.	$ 25,000	$ 26,250	$ 27,563	$ 28,941	$ 30,388	$ 138,141
Decreased Personnel	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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.

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

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 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 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Decreased Maint.	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (50,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Lift Stations



The replacement of Lift Stations 5 and 11 was budgeted in a prior year, but construction is expected to continue into FY 2023.

Complete replacement of Lift Stations 3 and 6 is budgeted for FY2023. 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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Construction	2,400,000	-	-	-	-	2,400,000
Other	-	-	-	-	-	-
Total	**$ 2,700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,700,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Decreased Maint.	$ (24,000)	$ (24,000)	$ (24,000)	$ (24,000)	$ (24,000)	$ (120,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Chlorine Bay Enclosure and Scrubber Duct Installation



The enclosure of the chlorine bay, installation of fiberglass (FRP) ducts, electrical and air circulating equipment.

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

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	200,000	-	-	-	-	200,000
Other	-	-	-	-	-	-
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
No material impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Canal Bank Restoration



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 originally 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.

Fund	General Fund 001 (Water Control District Project)
Funding Source(s)	DEP Resilient Fl Grant ($2.6M) matched by ARPA Funding ($2M) and WCD Fund ($600k)

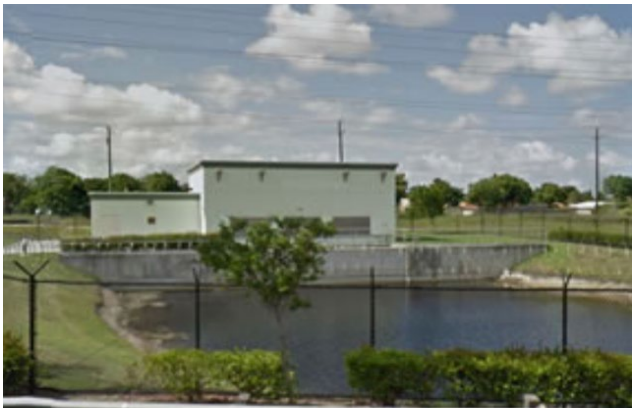
Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Construction	1,900,000	2,000,000	1,200,000	-	-	5,100,000
Other	-	-	-	-	-	-
Total	**$ 2,000,000**	**$ 2,000,000**	**$ 1,200,000**	**$ -**	**$ -**	**$ 5,200,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Decreased Maint/Spraying	$ (6,000)	$ (6,000)	$ (6,000)	$ (6,000)	$ (6,000)	$ (30,000)
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 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 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Increased Personnel	$ 75,000	$ 78,750	$ 82,688	$ 86,822	$ 91,163	$ 414,422
Increased Utilities	3,600	3,600	3,600	3,600	3,600	18,000
	$ -	$ -	$ -	$ -	$ -	$ -

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.

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 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Construction	500,000	-	-	-	-	500,000
Other	-	-	-	-	-	-
Total	**$ 550,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 550,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
No Material Impact	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

Culvert Replacement



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. FY2023 replace two; FY2024 replace one; FY2025 replace one.

Fund	Stormwater Utilities Fund 411
Funding Source(s)	Stormwater Utilities

Estimated Project Cost	**FY 2023 Budget**	**FY 2024 Projected**	**FY 2025 Projected**	**FY 2026 Projected**	**FY 2027 Projected**	**Five Year Total**
Design	$ 200,000	$ 100,000	$ 100,000	$ -	$ -	$ 400,000
Construction	1,500,000	750,000	750,000	-	-	3,000,000
Other	100,000	50,000	50,000	-	-	200,000
Total	**$ 1,800,000**	**$ 900,000**	**$ 900,000**	**$ -**	**$ -**	**$ 3,600,000**

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

Description (ex. Personnel, utilities, other)	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Five Year Total**
Annual Maint./Debris Cleaning	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 10,000
	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

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

Glossary

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
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
GO	General Obligation (Bonds)

Acronyms

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!