

# CITY OF NORTH LAUDERDALE



## ADOPTED BUDGET

## FOR FISCAL YEAR 2013

**OCTOBER 1, 2012 - SEPTEMBER 30, 2013**

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Ambreen Bhatti, City Manager

Steven Chapman II, CPFO, Finance Director

# CITY OF NORTH LAUDERDALE

## LIST OF PRINCIPAL OFFICIALS

### CITY COMMISSION

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Mayor Jack Brady, (At Large)

Vice Mayor David G. Hilton, (District D)

Commissioner Gary Frankel, (District A)

Commissioner Jerry Graziose, (District B)

Commissioner Rich Moyle, (District C)

### CITY MANAGER

Ambreen Bhatti

### CITY ATTORNEY

Samuel S. Goren

### CITY CLERK

Patricia Vancheri

### DEPARTMENT DIRECTORS

Community Development Director, Tammy Reed-Holguin

Director of Finance, Steven Chapman II, CPFO

Fire Chief, Rudy Neumann

Parks and Recreation Director, Michael Sargis

Police Chief/Public Safety Director, David R. Holmes

Public Works/Utilities Director, Michael Shields

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# Executive Summary

The purpose of this Executive Summary is to provide a general overview of the fiscal plans of the City for FY 2013. The plans are contained in the City’s Adopted Budget. The executive Summary will briefly introduce the City’s budget and explain how the City plans to use its resources. The Summary will also highlight some of the more significant changes in the City’s budget document.

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## TOTAL CITY FUNDS

The FY 2013 expenditure budget for all City funds totals **\$44,707,203** inclusive of capital and inter-fund transfers. The City establishes a budget utilizing a fund structure, which is the separation of revenues and expenditures recognizing individual sources.

The General Fund is the largest of the funds and provides \$22,534,931 in funding toward the majority of services available to City residents. These services are provided through the City’s various General Fund departments:

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

The Utilities Enterprise Fund is the second largest fund and it provides water and sewer service to the City’s residents. Next year’s fund revenues are estimated at \$10,215,500 . The Utilities Fund is an enterprise fund that is supported by the Public Works/Utilities Department as well as other City department activities associated with providing water and sewer services.

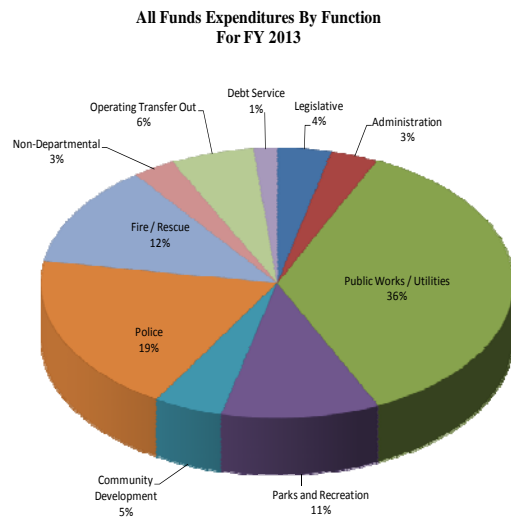
The Fire/Rescue Special Revenue Fund is the third largest fund and provides emergency services to individuals within the City limits. The emergency activities conducted by the Fire/Rescue Department are funded through a non-ad

valorem special assessment and transfers from the general fund.

The Capital Projects Fund is the fourth largest fund. Revenues are transferred from other funds and outside sources to provide funding for all the infrastructure projects within the City. The Capital Projects Fund may be funded through loans, bond issues or other City revenues. Unencumbered monies in this fund are automatically re-appropriated in the next budget year.

The Internal Service Fund is the fifth largest fund. The purpose of this fund is to charge departments for support services such as vehicle maintenance, information technology and insurance in one fund.

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



# FY 2013 BUDGET HIGHLIGHTS

Budget Comparison - All Funds		
	FY 2012	FY 2013
General Fund	21,991,314	22,534,931
Fire/Rescue Fund	5,686,665	5,385,377
Parks and Recreation Fund	676,656	526,000
Debt Service Fund	1,027,484	715,143
Capital Projects Fund	2,610,000	2,747,000
Utilities Fund	11,032,285	10,215,500
Stormwater Fund	826,948	882,310
Vehicle Maintenance Fund	499,883	327,000
Information Technology Fund	872,329	774,371
Insurance Fund	599,571	599,571
	45,823,135	44,707,203

- Implement Water Plant renovations and complete intergovernmental financing (**Finance and Public Works**)

### Goal 3: Enhanced Police and Fire/Rescue Services:

- Utilize police officers to provide a safe working and living environment (**Police**)
- Provide quality fire and EMS training for fire personnel. (**Fire-Rescue**)

### Goal 4: Neighborhood Improvement/Community Image:

- Utilize funding for the redevelopment of our community (**Community Development**)
- Utilize CDBG grant funds for the foreclosure program (**Community Development**)

## CITY-WIDE HIGHLIGHTS

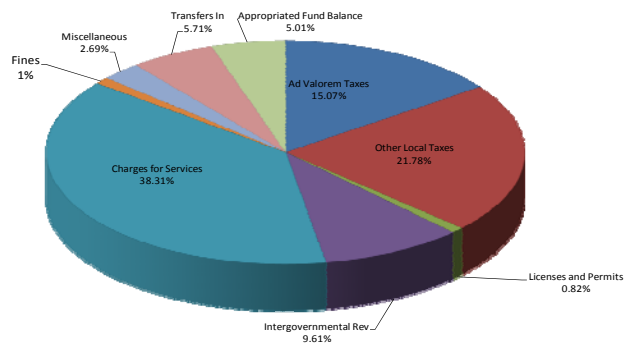
### Goal 1: Enhanced Citizen Communications and Resident Focus:

- Develop new and enhance existing marketing tools aimed at promoting the City's image to the business/development market. (**City Clerk**)
- Communication of the City's Emergency Operation Activities through the hurricane preparedness newsletter, City's website, and television station. (**City Clerk**)
- Communication of more information through the City's website including special events and employment opportunities as well as the ability to electronically
- Process requests for public records and the bid process. (**All Departments**)

### Goal 2: Public Accountability and Fiscal Responsibility:

- Continue to plan and conduct the City's financial operations in a responsible and progressive manner and demonstrate conservative spending practices (**All Departments**)

**All Funds Revenues By Source For FY 2013**



## GENERAL FUND

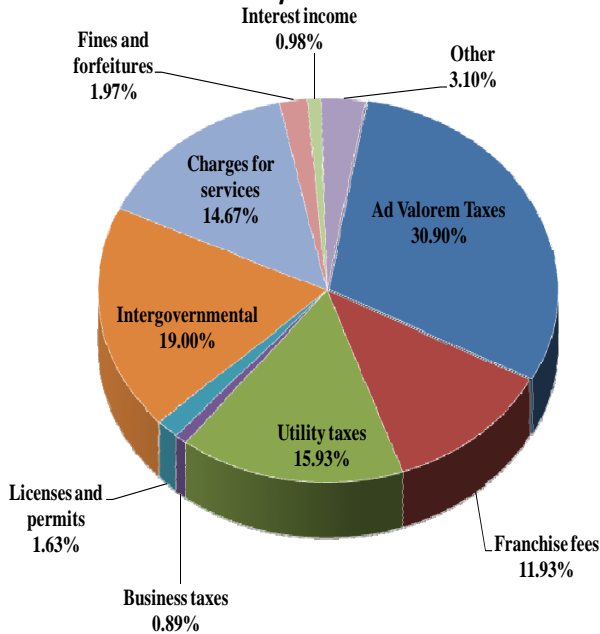
➤ Maintaining the current level of services will require the City to adopt the rolled back millage rate of 7.6078, a 2.7% increase from the prior year's millage rate. This millage will bring in the same amount of revenue as the current fiscal year. The City only receives approximately 15.23% of its total revenue through property tax dollars.

➤ 30% of the City's General Fund revenues are derived from ad valorem taxes. As such, any reduction in ad valorem taxes will severely affect total revenues generated in the General Fund.

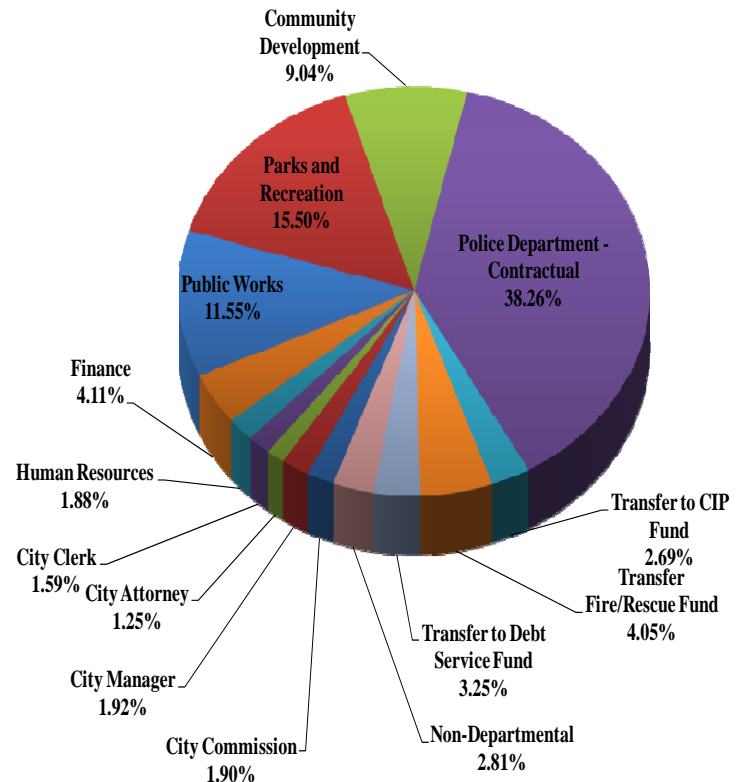
➤ Utility taxes, franchise fees and charges for services are approximately 43% annually. All other revenues make up the remaining 27% of revenue.

➤ Police services alone account for 38.2% of total General Fund expenditures.

General Fund Revenue by Source For FY 2013

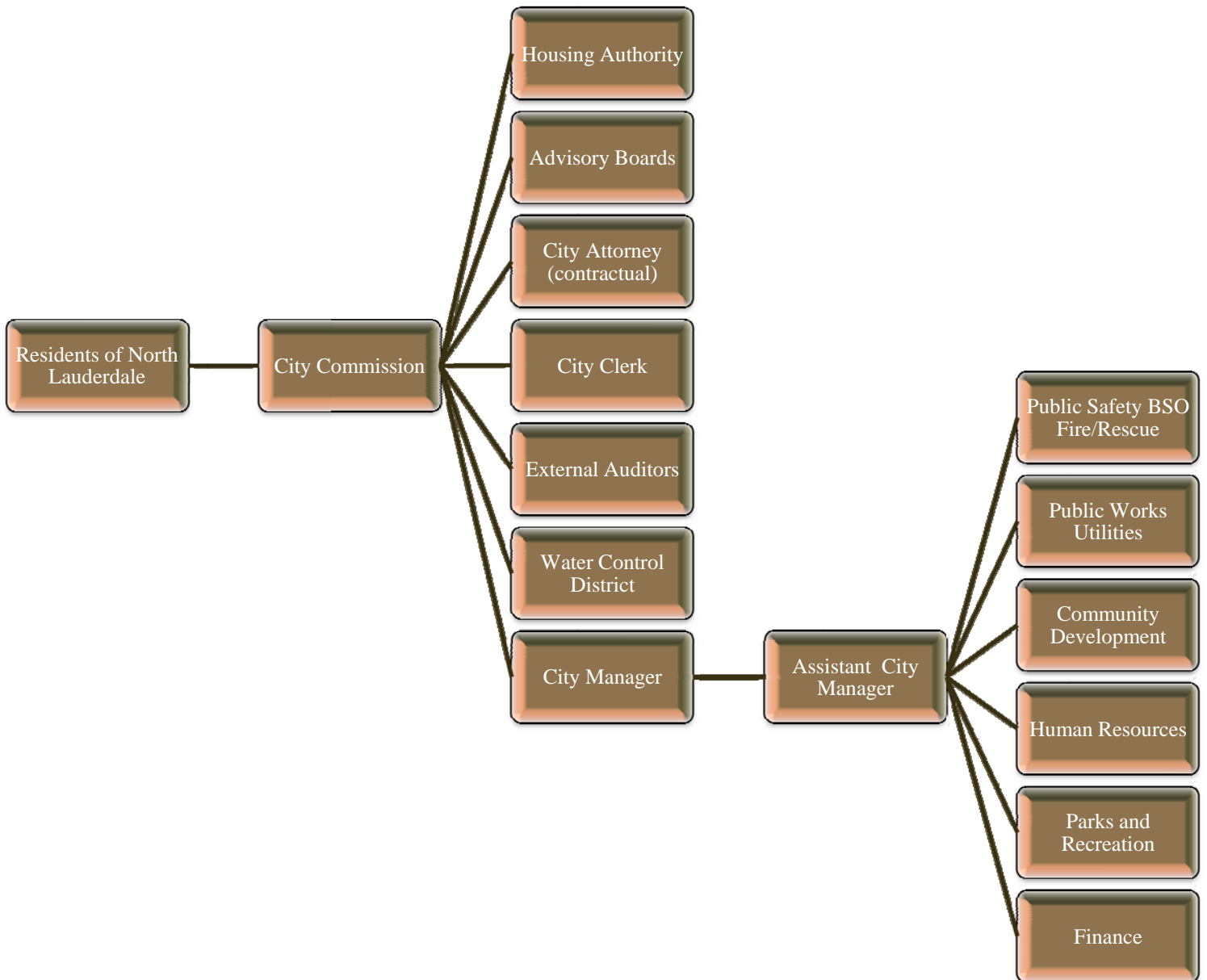


General Fund Expenditures by Function For FY 2013



# City of North Lauderdale

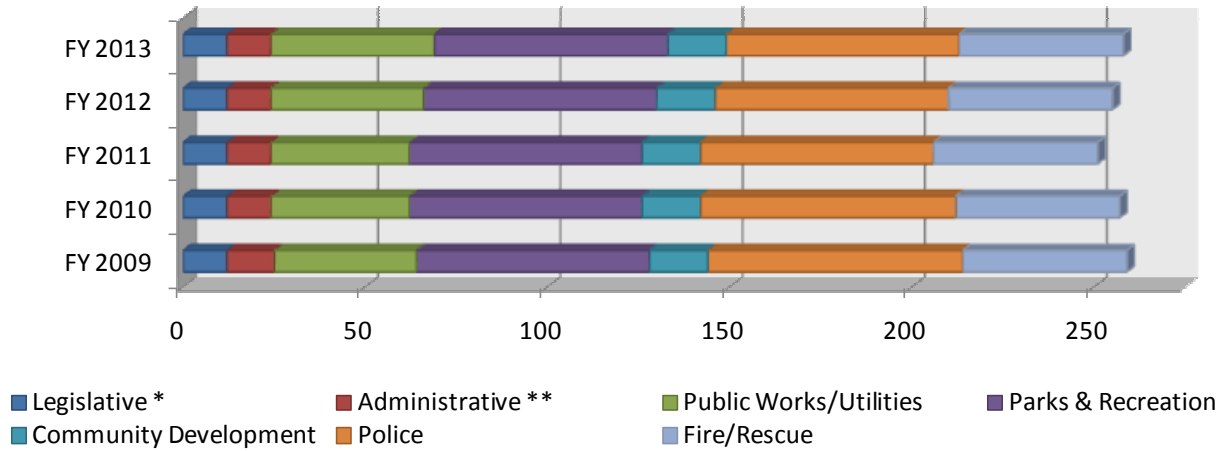
## ORGANIZATIONAL CHART – FISCAL YEAR 2013



### Position Control Report - Total Number of Positions by Department

	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
City Commission	5	5	5	5	5
City Manager	3	3	3	3	3
City Attorney	1	1	1	1	1
City Clerk	3	3	3	3	3
Human Resources	3	2	2	2	2
Finance	7	7	7	7	7
Public Works/Utilities	39	38	38	42	45
Parks & Recreation	25	25	25	25	25
Parks & Recreation (PT)	39	39	39	39	39
Community Development	16	16	16	16	16
Police	70	70	64	64	64
Fire/Rescue	45	45	45	45	45
Information Technology	3	3	3	3	3
<b>Total City of North Lauderdale</b>	<b>259</b>	<b>257</b>	<b>251</b>	<b>255</b>	<b>258</b>

### Staffing Trend



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



# City of North Lauderdale

## Fiscal Year 2013 Budget Calendar

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March 15	Budget Kickoff – Operational Meetings with Departments to discuss detail expense items & performance measures. Development of preliminary Fire/Rescue, Water Control District & City Budgets
May 4 (F)	Deadline for Departments to enter Operating Budgets in Munis
May 8 (T)	7:00 PM – Commission Meeting - City Budget Calendar discussion
<i>May 28 (M)</i>	<i>Memorial Day</i>
May 29 (T)	7:00 PM – Commission Meeting - Mid-Year Budget Update
June 1 (F)	Receive estimate of Taxable Value (from Broward County Property Appraiser)
June 1 (F)	Completion of Capital Improvement Program. Present Proposed City, Fire/Rescue & Water Control District Budgets to City Manager
June 19 (T)	<b>Last day for Water Control District meeting announcement ad</b> (required at least 7 days prior to meeting – June 26 <sup>th</sup> )
June 26 (T)	<p>5:30 PM - Commission Budget Workshop</p> <p>7:00 PM - Commission Meeting</p> <p style="padding-left: 40px;">Commission establishes the maximum Preliminary Fire/Rescue Special Assessments &amp; sets time, date &amp; place of Public Hearing (required before August 4<sup>th</sup> in order to include on TRIM notice)</p> <p style="padding-left: 40px;">Commission establishes the maximum Preliminary Solid Waste Special Assessment &amp; sets time, date &amp; place of Public Hearing (required before August 4<sup>th</sup> in order to include on TRIM notice)</p> <p>7:00 PM –Water Control District Meeting – Immediately Following -</p> <p style="padding-left: 40px;">Water Control District establishes the maximum Preliminary Water Control District Special Assessment &amp; sets time, date &amp; place of Public Hearing (required before August 4<sup>th</sup> in order to include on TRIM notice)</p>

# City of North Lauderdale

## Fiscal Year 2013 Budget Calendar

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June 29 (F)	City Manager completes review of Proposed City Budget
July 1 (Su)	Receive Certification of Taxable Value (from Broward County Property Appraiser)
July 13 (F)	Delivery of Proposed City Budget to the Commission
July 17 (T)	4:30 PM – Commission Workshop - Proposed City Budget discussion  5:30 PM – Commission Meeting - Commission establishes the proposed millage, time, date & place of the first required Public Hearing (required not later than 75 days before year end, last day is July 18 <sup>th</sup> )
<i>August 1 (W)</i>	<i>First School Board Public Budget Hearing</i>
August 3 (F)	Last day to submit to Broward County Property Appraiser the roll-back rate, proposed millage, time, date & place of the first required Public Hearing for the Ad Valorem Taxes (required within 35 days of July 1 <sup>st</sup> , receipt of estimated taxable value)  Last day to submit to Broward County Property Appraiser the Preliminary Rates, time, date & place of the Public Hearing for the Non-Ad Valorem Special Assessments (required within 35 days of July 1 <sup>st</sup> , in order to be included on TRIM notice)
August 22 (W)	<b>Fire/Rescue Special Assessment Ad</b> <b>Solid Waste Special Assessment Ad</b> <b>North Lauderdale Water Control District Special Assessment Ad</b> (required at least 20 days prior to Public Hearing – Hearing is September 13 <sup>th</sup> so August 23 <sup>st</sup> is the last date, covers WCD 7 day meeting requirement)
August 24 (F)	Last day for Broward County Property Appraiser to mail Trim Notice (required within 55 days of July 1 <sup>st</sup> , last date is actually August 24 <sup>th</sup> )
<i>September 3 (M)</i>	<i>Labor Day</i>

# City of North Lauderdale

## Fiscal Year 2013 Budget Calendar

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- September 7 (F)      Proposed Budget must be available on City Website
- September 10 (M)*      *First Broward County Commission Public Budget Hearing*
- September 11 (T)*      *Second School Board Public Budget Hearing*
- September 13 (Th)      4:30 PM – Commission Workshop  
    Proposed City Budget discussion
- 5:30 PM – Commission Meeting  
    Tentative Millage & Budget Hearing Public Budget Hearing & Public  
    Notice of Final Budget/Tax Hearing (required from 65 days to 80 days of  
    July 1<sup>st</sup> – between September 3<sup>rd</sup> and September 18<sup>th</sup>)
- City Commission adopts Comprehensive Pay Plan for FY 2013 Budget
- Public Hearing – Fire/Rescue Special Assessment      Adoption of  
    Fire/Rescue Final Assessment Resolution (required not before September  
    12<sup>th</sup> and not after September 14<sup>th</sup>)
- Public Hearing – Solid Waste Special Assessment      Adoption of  
    Fire/Rescue Final Assessment Resolution (required not before September  
    12<sup>th</sup> and not after September 14<sup>th</sup>)
- Immediately Following – Water Control District Meeting  
    Public Hearing – North Lauderdale Water Control District Special  
    Assessment Water Control District Adopts Final Assessment  
    Resolution(required not before September 12<sup>th</sup> and not after September  
    14<sup>th</sup> – September 11<sup>th</sup> is a County Commission Meeting Day)
- September 15 (Sa)      Statutory deadline for certifying the final assessment rolls to the Broward County  
    Property Appraiser and Tax Collector for the Non-Ad Valorem Special  
    Assessments

# City of North Lauderdale

## Fiscal Year 2013 Budget Calendar

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September 17 (M)    **Final Millage and Budget Hearing Ad** (required within 15 days after tentative adoption which is September 12<sup>th</sup> - last date is September 27<sup>th</sup>)

*September 17-18 (T) Rosh Hashana*

September 20 (Th)    5:30 PM - Commission Workshop - Final City Budget discussion

7:00 PM – Commission Meeting - Final Millage & Budget Hearing (required within 15 days of adoption of tentative budget. Tentative adoption was 9/12, final hearing must be before 9/27; Ad requirement - not < 2 days and not > 5 days after the Final Millage & Budget Hearing Ad on September 17 – between September 19<sup>th</sup> and September 22<sup>th</sup>; City charter requires final approval by Sept 30<sup>th</sup> )

September 21 (F)    Deliver Final Millage Rate Ordinance to the Broward County Property Appraiser and Tax Collector (required within 3 days of adoption which was September 20<sup>th</sup>)

*September 25-26 (T) Yom Kippur*

*September 27 (Th)    Second Broward County Commission Public Budget Hearing*

October 19 (F)    Delivery of Certification of Compliance (DR-487) to the Department of Revenue Property Tax Administration Program (within 30 days of Final Hearing which was on September 20 – last day is October 20.)

Delivery of Certification of Final Taxable Value (DR-422) to Broward County Property Appraiser and Department of Revenue Property Tax Administration Program (within 3 days after receipt of Final Taxable Value. Send with DR487 to DOR for a complete TRIM package, if received. If not received, send under separate cover)

October 20 (Sa)    Final Budget must be available on City website

December 20 (Th)    Last day to deliver final bound Budget Book to Government Finance Officers Association (required within 90 days from final budget approval which was September 20<sup>th</sup>)

**MAJOR FUNDS REVENUE AND  
EXPENDITURE SUMMARIES AND  
GENERAL FUND DETAIL**

## GENERAL FUND REVENUE CLASSIFICATIONS AND DESCRIPTIONS

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

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

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

## LOCALLY LEVIED TAXES

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

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.

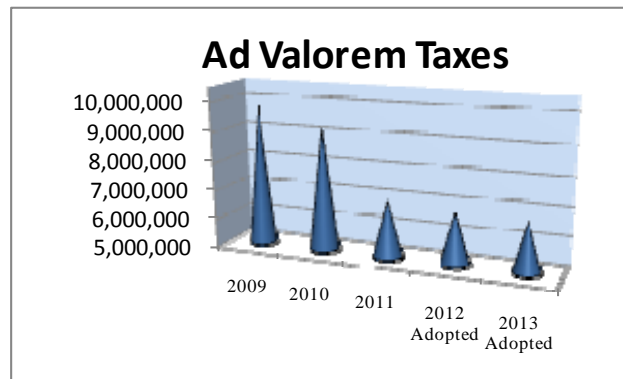
Major determinates for the City’s taxable value are: 1) the taxable value of new construction appearing on the tax rolls for the first time and 2) City taxable values (net of exemptions) of current real and personal property.

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.”

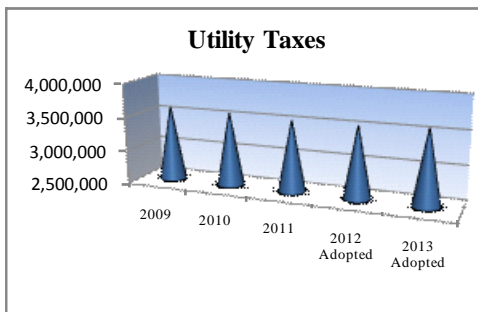
Although Ad Valorem taxes have increased in recent years, in the coming year, due to Florida’s Property Tax Reform legislation and constitutional amendment, the City is anticipating a significant decrease in this revenue source over that of the current year.

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 4% discount taken for early payment.



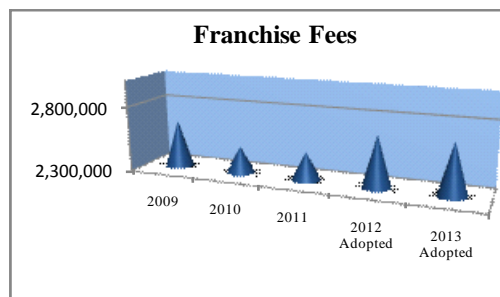
**Utility Taxes** – The City levies a 10% utility service tax. The City currently levies this tax on electricity, natural gas and water services. In addition, the State of Florida has grouped together a number of separate taxes and fees under the Communication Services Tax. The State did this in order to simplify the collection of multiple taxes on telephone and cable services as well as to ensure 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 minimal growth as their respective tax bases have stabilized.

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



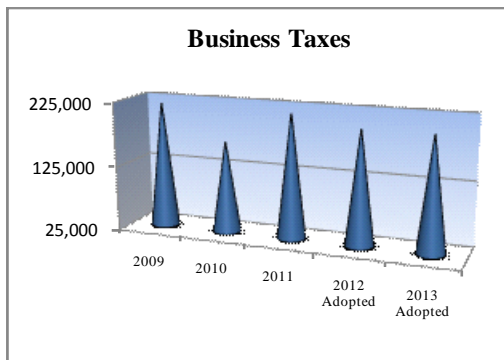
**Franchise Fees** – The City grants authorization for companies to provide Electric, Garbage Collection, Towing and Bus Shelter services within City limits in exchange for a fee that is derived from customer charges. The company passes these fees directly on to the consumer. Franchise fees provide revenue for ongoing General Fund operations. The franchise fee rate for Electric and Garbage Collection services is 5.9% and 25% respectively. Other franchise fees are set dollar amounts as opposed to percentages. Franchise fees are expected to level off as there is limited opportunity for new development.

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



**Business Taxes** – 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 decrease.

**Forecast Methodology:** The main factor considered in projecting this revenue source is historical trends.

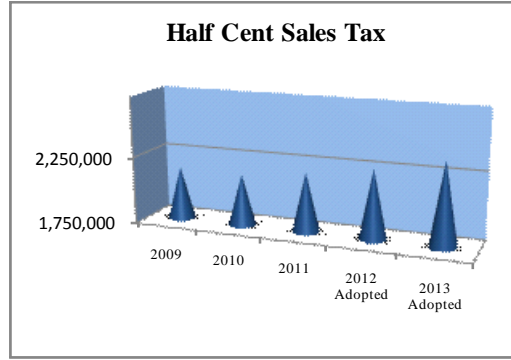
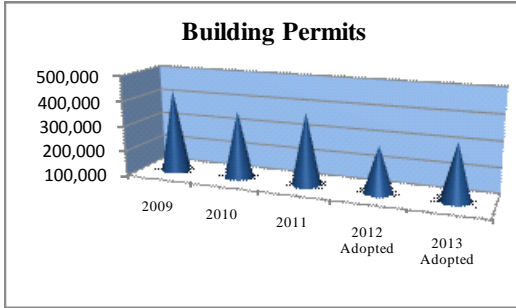


## LICENSES AND PERMITS

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

This revenue has been conservatively budgeted and has been estimated to decrease as the City is nearly built-out.

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

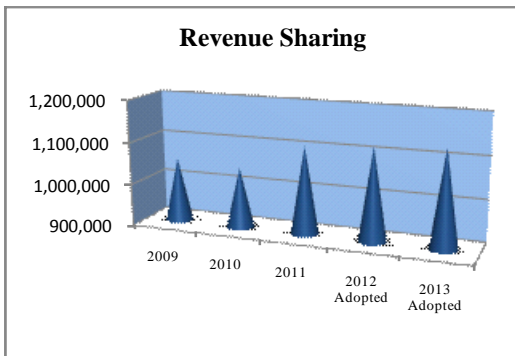


## INTERGOVERNMENTAL REVENUE

The City receives per capita revenue distributions from the State of Florida that are shared with local governments. These revenue sources include motor fuel taxes, alcoholic beverage licenses, cigarette taxes and sales taxes. All revenue sources in this category are expected to decrease due to the downturn in the economy.

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

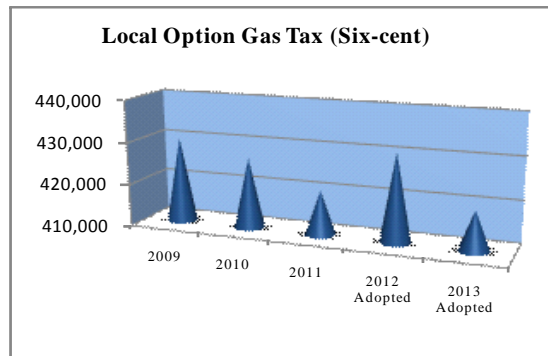
Forecast Methodology: This revenue source is forecasted by historical trends and the State of Florida.



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

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

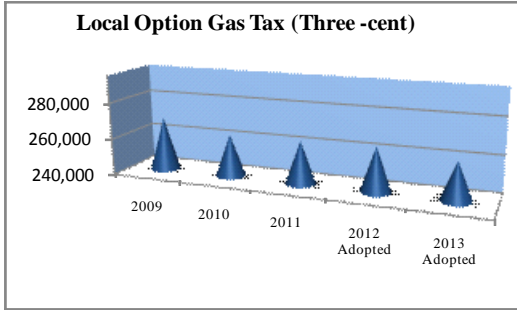
Local Option Gas Tax (Six-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the County’s original (six-cent) local option gas tax that provides for cities to receive 37.5% of the proceeds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



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

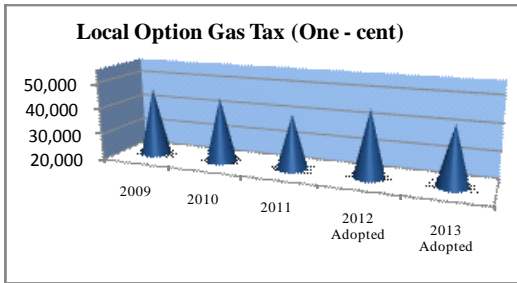
Local Option Gas Tax (Three-cent) – Through an inter-local agreement, the City shares with the County a portion of the local option gas tax that is collected. The agreement covers allocation of the “additional” (three-cent) local option gas tax adopted in 1993 providing for cities to receive 51.26% of three cents of gas tax. These additional local option gas taxes may only be used by the City to meet the requirements of capital improvement elements of an adopted comprehensive plan.





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

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

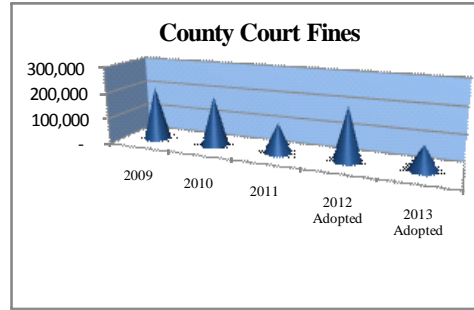


Forecast Methodology: This revenue source is forecasted by historical trends and the State.

## FINES AND FORFEITURES

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

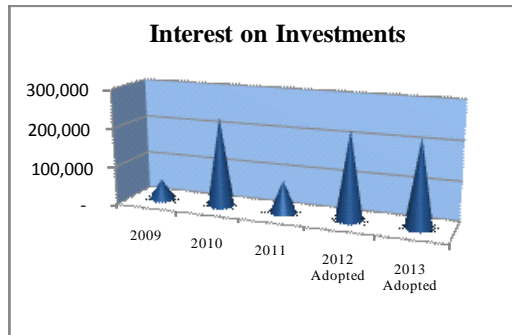
Forecast Methodology: This revenue source is forecasted by historical trends.



## MISCELLANEOUS REVENUE

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

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

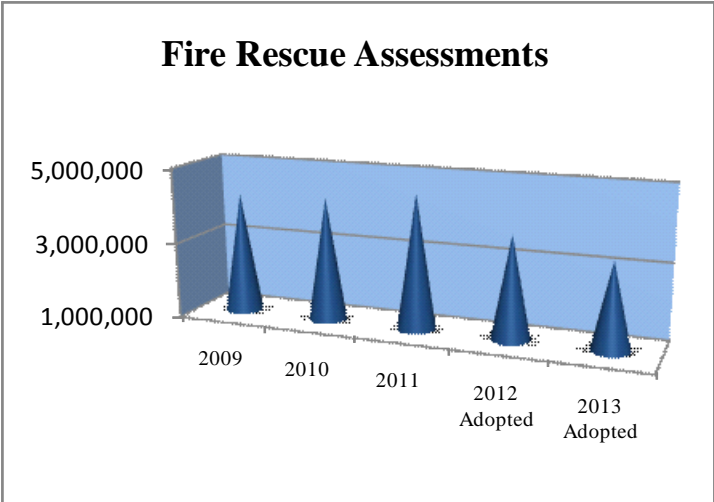


## FIRE/RESCUE FUND REVENUE CLASSIFICATIONS AND DESCRIPTIONS

*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 four (5) years beginning in FY 2012. The assessment rate that recovers 100% of the City’s assessable costs was adopted.

Forecast Methodology: This revenue source is forecasted based on the ad valorem tax roll, based on a rate of \$143 for single-family residence, \$308 for multi-family residence, and a rate table for Commercial and Industrial properties.



The following table summarizes the financial budget for FY2013 for the major revenue source presented above.

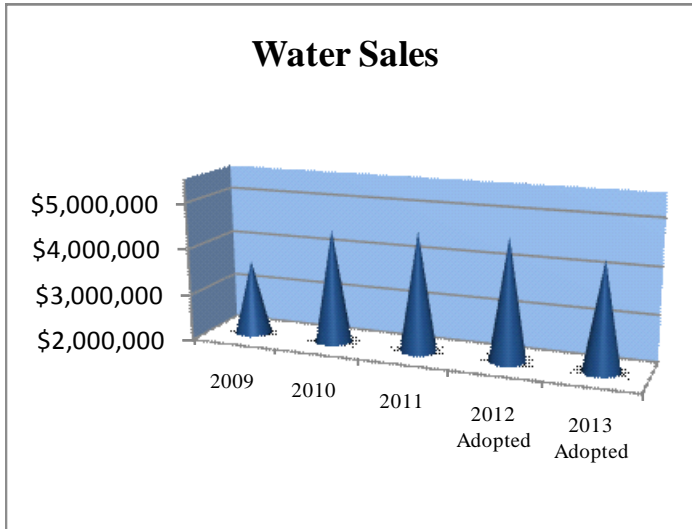
<b>Fire/Rescue Fund</b>	<b>Budget</b>
Fire Rescue Assessments	\$3,259,105
Other categories	<u>\$2,126,272</u>
	<u><u>\$5,385,377</u></u>

## UTILITIES FUND REVENUE

### CLASSIFICATIONS AND DESCRIPTIONS

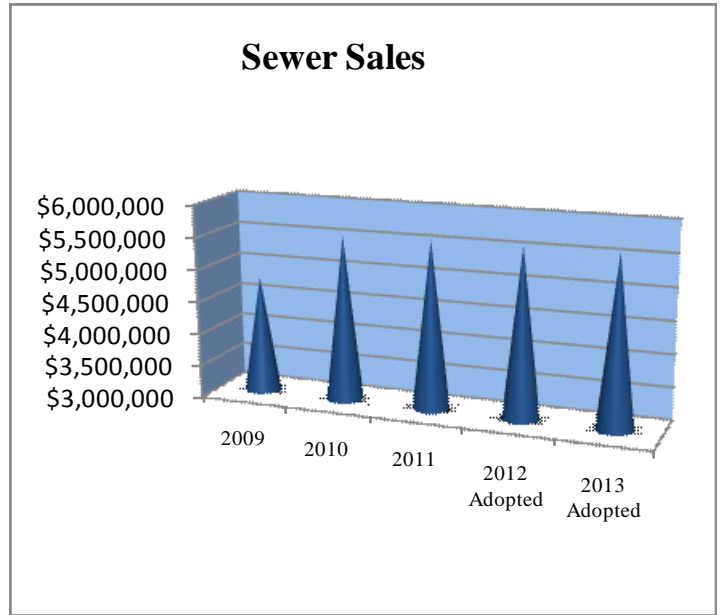
Water Sales – Revenue generated from the sale of potable water to the City’s residents that meets all Federal, State and County regulations. This includes the safe operation of the City’s Water Plant and the distribution of the water through the City’s infrastructure.

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



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

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



A utility rate study was conducted to ensure that the utility revenue keeps pace with the continually changing needs and costs of this essential service. After performing a thorough analysis of the Utility Fund’s operational and capital requirements, the rates were revised in March 2011 and include an allowance for annual rate increases of five (5) percent or CPI whichever is greater based on the City Administration’s review of the Utility’s financial condition.

The following table summarizes the financial budget for FY2013 for the major revenue sources presented above.

<i>Utilities Fund</i>	<i>Budget</i>
<i>Water sales</i>	\$ 4,300,000
<i>Sewer Sales</i>	5,600,000
<i>Other categories</i>	315,500
	<u>\$10,215,500</u>

**All Funds Budget Summary By Fund  
City of North Lauderdale  
Adopted Budget Fiscal Year 2013**

	General Fund	Fire/Rescue Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Total
<b>Revenue:</b>								
Ad Valorem Taxes	\$ 6,737,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,737,997
Other Local Taxes	6,477,451	3,259,105	-	-	-	-	-	9,736,556
Licenses and Permits	367,000	-	-	-	-	-	-	367,000
Intergovernmental Rev	4,282,187	16,000	-	-	-	-	-	4,298,187
Charges for Services	3,306,248	771,819	451,000	-	-	10,895,500	1,700,942	17,125,509
Fines and Forfeitures	445,000	-	-	-	-	-	-	445,000
Miscellaneous	919,048	6,296	-	-	250,000	27,500	-	1,202,844
Transfers In	-	1,098,157	-	715,143	740,000	-	-	2,553,300
Appropriated Fund Balance	-	234,000	75,000	-	1,757,000	174,810	-	2,240,810
<b>Total Revenue</b>	<b>\$ 22,534,931</b>	<b>\$ 5,385,377</b>	<b>\$ 526,000</b>	<b>\$ 715,143</b>	<b>\$ 2,747,000</b>	<b>\$ 11,097,810</b>	<b>\$ 1,700,942</b>	<b>\$ 44,707,203</b>
<b>Expenditures:</b>								
City Commission	\$ 422,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,980	\$ 517,263
City Manager	427,798	-	-	-	-	-	30,084	457,882
City Attorney	278,585	-	-	-	-	-	-	278,585
City Clerk	354,281	-	-	-	-	-	43,356	397,637
Human Resources	419,737	-	-	-	-	-	34,584	454,321
Finance	914,405	-	-	-	-	-	69,671	984,076
Public Works/Utilities	2,572,835	-	-	-	2,112,000	10,977,810	459,000	16,121,645
Parks and Recreation	3,451,257	-	472,515	-	635,000	-	249,474	4,808,246
Community Development	1,868,413	-	-	-	-	-	246,384	2,114,797
Police	8,518,667	-	-	-	-	-	-	8,518,667
Fire/Rescue	-	5,044,570	-	-	-	-	237,387	5,281,957
Information Technology	-	-	-	-	-	-	3,995	3,995
Non-Departmental	893,370	178,861	-	-	-	-	232,027	1,304,258
Allocable costs and Admin	-	161,946	33,485	-	-	-	-	195,431
Transfers Out	2,413,300	-	20,000	-	-	120,000	-	2,553,300
Debt Service	-	-	-	715,143	-	-	-	715,143
<b>Total Expenditures</b>	<b>\$ 22,534,931</b>	<b>\$ 5,385,377</b>	<b>\$ 526,000</b>	<b>\$ 715,143</b>	<b>\$ 2,747,000</b>	<b>\$ 11,097,810</b>	<b>\$ 1,700,942</b>	<b>\$ 44,707,203</b>
<b>Excess of revenue over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total fund balance and net assets								
Beginning fund balance	\$ 29,994,971	\$ 1,943,170	\$ 75,347	\$ 24,390	\$ 4,716,204	\$ -	\$ -	\$ 36,754,082
Beginning net assets	-	-	-	-	-	26,386,681	5,752,559	32,139,240
<b>Ending balances</b>	<b>\$ 29,994,971</b>	<b>\$ 1,709,170</b>	<b>\$ 347</b>	<b>\$ 24,390</b>	<b>\$ 2,959,204</b>	<b>\$ 26,211,871</b>	<b>\$ 5,752,559</b>	<b>\$ 66,652,512</b>
Fund balances and net assets								
Fund balances								
Nonspendable	\$ 115,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,544
Committed:								
Capital	750,000	-	-	-	-	-	-	750,000
Hurricane Contingency	2,450,000	-	-	-	-	-	-	2,450,000
Scholarships	7,311	-	-	-	-	-	-	7,311
Unassigned	26,672,116	1,709,170	347	24,390	2,959,204	-	-	31,365,227
Net assets								
Nonspendable	-	-	-	-	-	13,717,225	433,842	14,151,067
Unassigned	-	-	-	-	-	12,494,646	5,318,717	17,813,363
<b>Total ending fund balances</b>	<b>\$ 29,994,971</b>	<b>\$ 1,709,170</b>	<b>\$ 347</b>	<b>\$ 24,390</b>	<b>\$ 2,959,204</b>	<b>\$ 26,211,871</b>	<b>\$ 5,752,559</b>	<b>\$ 66,652,512</b>

**Schedule of Revenue and Expenditures For All Funds by Department**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><u>Revenue:</u></b>					
General Fund	\$ 24,107,799	\$ 22,878,886	\$ 21,991,314	\$ 21,991,314	\$ 22,534,931
Fire/Rescue Fund	5,600,933	5,968,873	5,686,665	5,686,665	5,385,377
Parks and Recreation Fund	348,407	378,686	676,656	676,656	526,000
Debt Service Fund	1,661,131	1,028,989	1,027,484	1,027,484	715,143
Capital Projects Fund	620,385	769,454	2,610,000	1,610,000	2,747,000
Utilities Fund	13,279,712	10,663,819	11,032,285	11,032,285	10,215,500
Stormwater Fund	739,841	692,502	826,948	826,948	882,310
Vehicle Maintenance Fund	520,710	575,629	499,883	499,883	327,000
Information Technology Fund	575,885	663,220	872,329	872,329	774,371
Insurance Fund	1,500,501	597,259	599,571	599,571	599,571
<b>Total revenue</b>	<b>\$ 48,955,304</b>	<b>\$ 44,217,307</b>	<b>\$ 45,823,135</b>	<b>\$ 44,823,135</b>	<b>\$ 44,707,203</b>
<b><u>Expenditures:</u></b>					
City Commission	\$ 289,082	\$ 319,065	\$ 362,495	\$ 362,495	\$ 422,283
City Manager	386,344	379,384	419,452	419,452	427,798
City Attorney	244,347	265,101	270,414	270,414	278,585
City Clerk	270,240	281,744	347,999	347,999	354,281
Human Resources	232,242	288,138	449,472	449,472	419,737
Finance	682,474	784,858	881,352	881,352	914,405
Public Works	2,223,785	2,204,390	2,574,728	2,574,728	2,572,835
Parks and Recreation	3,030,300	3,160,241	3,322,952	3,322,952	3,451,257
Community Development	1,421,351	1,430,485	1,998,586	1,998,586	1,868,413
Police Department - Contractual	8,759,051	8,529,647	8,506,331	8,506,331	8,518,667
Non-Departmental	3,486,870	2,675,088	2,857,533	2,857,533	3,306,670
Fire/Rescue Fund	4,881,438	5,047,673	5,686,665	5,686,665	5,385,377
Parks and Recreation Fund	352,403	385,119	676,656	676,656	526,000
Debt Service Fund	1,659,407	1,025,439	1,027,484	1,027,484	715,143
Capital Projects Fund	137,043	1,137,691	2,610,000	1,610,000	2,747,000
Utilities Fund	8,586,129	8,304,077	11,032,285	11,032,285	10,215,500
Stormwater Fund	534,260	556,364	826,948	826,948	882,310
Vehicle Maintenance Fund	639,597	524,821	499,883	499,883	327,000
Information Technology Fund	734,365	714,957	872,329	872,329	774,371
Insurance Fund	580,209	460,905	599,571	599,571	599,571
<b>Total expenditures</b>	<b>\$ 39,130,937</b>	<b>\$ 38,475,187</b>	<b>\$ 45,823,135</b>	<b>\$ 44,823,135</b>	<b>\$ 44,707,203</b>
<b>Excess of revenue over expenditures</b>	<b>\$ 9,824,367</b>	<b>\$ 5,747,134</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Unassigned fund balance and net assets					
Beginning fund balance	30,860,489	35,142,768	38,258,598	38,258,598	36,754,082
Beginning net assets	27,188,186	30,380,276	33,011,580	33,011,580	32,139,240
Change in fund Balance	2,350,000	-	3,376,856	2,376,856	2,240,810
<b>Ending balance</b>	<b>\$ 65,523,042</b>	<b>\$ 71,270,178</b>	<b>\$ 67,893,322</b>	<b>\$ 68,893,322</b>	<b>\$ 66,652,512</b>

**General Fund Schedule of Revenues**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b>Revenue:</b>					
<b>Locally Levied Taxes</b>					
Ad valorem taxes - current	\$ 9,110,493	\$ 6,770,042	\$ 6,729,716	\$ 6,729,716	\$ 6,699,076
Ad valorem taxes - delinquent	37,373	113,058	35,000	35,000	38,921
Franchise fee - electric	1,489,369	1,490,409	1,650,000	1,650,000	1,650,000
Franchise fee - garbage	993,112	980,521	1,000,000	1,000,000	1,000,000
Franchise fee - towing	15,000	38,000	35,000	35,000	35,000
Franchise fee - bus shelter	3,478	3,478	3,478	3,478	3,478
Utility tax - electric	1,637,310	1,646,739	1,709,621	1,709,621	1,750,000
Utility tax - water	479,776	466,981	461,863	461,863	470,000
Utility tax - gas	43,713	49,075	45,000	45,000	60,000
Utility tax - Communication services	1,415,878	1,376,033	1,323,037	1,323,037	1,308,973
Business Tax	165,142	215,459	200,000	200,000	200,000
<b>Total locally levied taxes</b>	<b>\$ 15,390,644</b>	<b>\$ 13,149,795</b>	<b>\$ 13,192,715</b>	<b>\$ 13,192,715</b>	<b>\$ 13,215,448</b>
<b>Licenses and Permits</b>					
Building permits	\$ 365,184	\$ 381,563	\$ 280,481	\$ 280,481	\$ 320,000
Other permits/fees	3,990	5,766	3,000	3,000	3,000
Training revenue	967	976	2,000	2,000	1,500
Contractors' registration fee	6,730	6,390	3,000	3,000	3,000
Tree/landscaping	1,690	-	3,000	3,000	1,500
Regulatory - variance and rezoning	9,455	52,378	10,000	10,000	10,000
Certificate of occupancy	2,648	5,763	7,500	7,500	7,500
Unregistered vehicle permits	1,125	1,165	500	500	500
Radon fees	21	1,159	500	500	-
Vacant lot registration	25,750	29,700	20,000	20,000	20,000
Additional regulatory service fees	5,445	3,755	5,000	5,000	-
<b>Total licenses and permits</b>	<b>\$ 423,005</b>	<b>\$ 488,615</b>	<b>\$ 334,981</b>	<b>\$ 334,981</b>	<b>\$ 367,000</b>
<b>Intergovernmental Revenue</b>					
FEMA reimbursement	\$ 52,195	\$ 649,319	\$ -	\$ -	\$ -
State revenue sharing	739,530	789,941	787,638	787,638	787,638
State revenue sharing - streets	302,833	318,425	331,182	331,182	342,169
Alcoholic beverage license	3,931	4,143	4,000	4,000	4,000
Local government half-cent sales tax	2,128,975	2,189,629	2,262,255	2,262,255	2,367,466
Local option gas tax (6-cent)	426,606	420,437	430,779	430,779	419,304
Local option gas tax (3-cent)	263,003	263,218	264,086	264,086	260,700
Local option gas tax (1-cent)	44,458	40,575	45,000	45,000	42,000
County occupational license	40,544	31,797	29,500	29,500	28,910
School resource officer	29,126	-	-	-	-
Recycling	44,073	44,408	30,000	30,000	30,000
<b>Total intergovernmental revenue</b>	<b>\$ 4,075,274</b>	<b>\$ 4,751,892</b>	<b>\$ 4,184,440</b>	<b>\$ 4,184,440</b>	<b>\$ 4,282,187</b>

**General Fund Schedule of Revenues - continued**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Adopted	Projected	Adopted
			Budget	Year-end	Budget
				Forecast	
<b>Charges for service</b>					
Lien research fees	\$ 59,442	\$ 66,706	\$ 20,000	\$ 20,000	\$ 20,000
Water Control District Fund - Direct charges	473,547	450,000	479,728	479,728	493,798
Water Control District Fund- Admin. charges	35,000	35,000	60,000	60,000	60,000
Fire/Rescue Fund - Admin. charges	217,000	217,000	217,000	217,000	217,000
Utilities Fund - Admin. charges	1,889,000	1,889,000	1,989,000	1,989,000	2,100,000
Stormwater Fund - Admin. charges	50,000	50,000	90,000	90,000	90,000
Parks and Recreation Fund - Admin. charges	10,000	10,000	10,000	10,000	10,000
Alarm registration/renewals	6,255	6,616	3,500	3,500	4,700
False alarms	11,030	4,625	3,000	3,000	3,000
Election fees/Notary Fees	2,239	1,188	-	-	-
Returned check fee	760	973	750	750	750
Tower lease fees	205,587	247,067	200,000	200,000	230,000
Bus bench - rental	16,250	1,680	36,000	36,000	36,000
Community bus shuttle	26,178	37,174	-	-	-
Park fees	16,020	17,631	1,000	1,000	6,000
Facility rental	6,903	11,951	10,000	10,000	10,000
Swimming pool fees	34,376	39,683	23,000	23,000	25,000
<b>Total Charges for services</b>	<b>\$ 3,059,587</b>	<b>\$ 3,086,294</b>	<b>\$ 3,142,978</b>	<b>\$ 3,142,978</b>	<b>\$ 3,306,248</b>
<b>Fines and Forfeitures</b>					
County court fines	\$ 190,987	\$ 112,309	\$ 200,000	\$ 200,000	\$ 90,000
Violations - local ordinance/Mitigation	471,930	604,355	150,000	150,000	350,000
Parking citations	5,805	5,700	5,000	5,000	5,000
<b>Total fines and forfeitures</b>	<b>\$ 668,722</b>	<b>\$ 722,364</b>	<b>\$ 355,000</b>	<b>\$ 355,000</b>	<b>\$ 445,000</b>
<b>Miscellaneous Revenue</b>					
Interest	\$ 38,815	\$ 16,655	\$ 20,000	\$ 20,000	\$ 20,000
Interest - tax collector	7,718	159	5,000	5,000	1,000
Interest on investments	184,523	66,466	200,000	200,000	200,000
Facilities rental	250,486	588,010	551,200	551,200	698,048
Miscellaneous revenue	3,225	4,098	-	-	-
Fuel tax refund	5,800	4,538	5,000	5,000	-
<b>Total miscellaneous revenue</b>	<b>\$ 490,567</b>	<b>\$ 679,926</b>	<b>\$ 781,200</b>	<b>\$ 781,200</b>	<b>\$ 919,048</b>
<b>Non-Revenue</b>					
Appropriate Fund Balance	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -
<b>Total non-revenue</b>	<b>\$ 2,350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total revenue</b>	<b>\$ 26,457,799</b>	<b>\$ 22,878,886</b>	<b>\$ 21,991,314</b>	<b>\$ 21,991,314</b>	<b>\$ 22,534,931</b>

**General Fund Schedule of Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><u>Expenditures:</u></b>					
<b>Departmental</b>					
City Commission	\$ 289,082	\$ 319,065	\$ 362,495	\$ 362,495	\$ 422,283
City Manager	386,344	379,384	419,452	419,452	427,798
City Attorney	244,347	265,101	270,414	270,414	278,585
City Clerk	270,240	281,744	347,999	347,999	354,281
Human Resources	232,242	288,138	449,472	449,472	419,737
Finance	682,474	784,858	881,352	881,352	914,405
Public Works	2,223,785	2,204,390	2,574,728	2,574,728	2,572,835
Parks and Recreation	3,030,300	3,160,241	3,322,952	3,322,952	3,451,257
Community Development	1,421,351	1,430,485	1,998,586	1,998,586	1,868,413
Police - Contractual	8,759,051	8,529,647	8,506,331	8,506,331	8,518,667
<b>Total Departmental</b>	<b>\$ 17,539,216</b>	<b>\$ 17,643,053</b>	<b>\$ 19,133,781</b>	<b>\$ 19,133,781</b>	<b>\$ 19,228,261</b>
<b>Nondepartmental</b>					
Transfers to Other Funds	\$ 2,855,303	\$ 2,158,393	\$ 2,205,905	\$ 2,205,905	\$ 2,413,300
General Fund Nondepartmental	631,567	516,695	622,118	622,118	626,218
Contingency	-	-	29,510	29,510	267,152
Hurricane relief	-	-	-	-	-
<b>Total Nondepartmental</b>	<b>\$ 3,486,870</b>	<b>\$ 2,675,088</b>	<b>\$ 2,857,533</b>	<b>\$ 2,857,533</b>	<b>\$ 3,306,670</b>
<b>Total expenditures</b>	<b>\$ 21,026,086</b>	<b>\$ 20,318,141</b>	<b>\$ 21,991,314</b>	<b>\$ 21,991,314</b>	<b>\$ 22,534,931</b>



# **LEGISLATIVE DEPARTMENTS**

**CITY COMMISSION**

**CITY MANAGER**

**CITY ATTORNEY**

**CITY CLERK**

**City Commission Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
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**City Commission (0101)**

Salaries and benefits	\$ 130,149	\$ 140,846	\$ 143,029	\$ 143,029	\$ 163,988
Lobbying	35,000	40,000	50,000	50,000	50,000
Travel and per diem	5,499	2,507	10,000	10,000	8,000
Communications	6,902	6,708	9,000	9,000	9,000
Printing and binding	159	46	500	500	500
Promotional activity	306	1,016	3,000	3,000	28,000
Other charges	80	939	1,500	1,500	1,500
Office supplies	-	99	500	500	500
Meetings	1,941	1,318	2,000	2,000	2,000
Other operating supplies	293	131	1,000	1,000	1,000
Subscriptions and memberships	9,062	7,415	10,300	10,300	10,300
Internal Service - Workers' Comp	340	168	168	168	168
Internal Service - MIS	62,575	80,816	80,816	80,816	94,645
Area Agency on Aging	11,229	11,394	12,882	12,882	12,292
Commission Requests	47	162	1,000	1,000	3,000
Boys and Girls Club	18,000	18,000	18,000	18,000	18,000
Family Central	6,500	6,500	7,800	7,800	8,095
Women in Distress	1,000	1,000	1,000	1,000	1,295
Contingency	-	-	10,000	10,000	10,000
<b>Total City Commission</b>	<b>\$ 289,082</b>	<b>\$ 319,065</b>	<b>\$ 362,495</b>	<b>\$ 362,495</b>	<b>\$ 422,283</b>

**City Manager Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
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**City Manager (0501)**

Salaries and benefits	\$ 329,544	\$ 332,060	\$ 343,302	\$ 343,302	\$ 357,863
Consulting services	1,931	-	15,000	15,000	10,000
Travel and per diem	1,095	1,661	4,000	4,000	4,000
Lease Payments	6,487	12,243	6,500	6,500	3,600
Communications	2,171	1,733	3,000	3,000	3,000
Printing and binding	79	-	1,000	1,000	1,000
Marketing	-	-	5,000	5,000	5,000
Community recognition	-	-	1,000	1,000	1,000
Miscellaneous expense	463	108	2,000	2,000	2,000
Other charges	602	1	1,000	1,000	1,000
Office supplies	547	903	750	750	750
Fuel	1,440	1,570	3,000	3,000	3,000
Subscriptions and memberships	1,973	2,177	3,000	3,000	3,000
Tuition and training	600	652	2,500	2,500	2,500
Internal Service - Workers' comp	1,899	336	336	336	336
Internal Service - Vehicles	9,070	3,899	6,023	6,023	3,937
Internal Service - MIS	28,443	22,041	22,041	22,041	25,812
<b>Total City Manager</b>	<b>\$ 386,344</b>	<b>\$ 379,384</b>	<b>\$ 419,452</b>	<b>\$ 419,452</b>	<b>\$ 427,798</b>

**City Attorney Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><u>City Attorney</u></b>					
<b>General Fund (1401)</b>					
Retainer	\$ 150,900	\$ 155,427	\$ 163,414	\$ 163,414	\$ 171,585
Human resources	17,555	17,998	40,000	40,000	40,000
Finance	-	-	10,000	10,000	10,000
Code	25,008	54,790	20,000	20,000	20,000
Community development	15,221	13,222	15,000	15,000	15,000
Public works	2,385	16,237	10,000	10,000	10,000
Parks and recreation	-	-	1,000	1,000	1,000
Other general matters	3,585	5,772	2,000	2,000	2,000
City Clerk	-	927	1,000	1,000	1,000
School facility	22,514	273	5,000	5,000	5,000
Reimbursable expenditures	1,490	455	3,000	3,000	3,000
Internal Service - MIS	5,689	-	-	-	-
<b>Total General Fund Charges</b>	<b>\$ 244,347</b>	<b>\$ 265,101</b>	<b>\$ 270,414</b>	<b>\$ 270,414</b>	<b>\$ 278,585</b>
<b>Budgeted in Other Funds</b>					
Fire/Rescue Fund (115)	\$ 11,092	\$ 32,132	\$ 20,000	\$ 20,000	\$ 15,000
Water Control District (131)	-	-	5,000	5,000	5,000
Insurance Fund (550)	7,847	-	25,000	25,000	15,808
<b>Total Other Funds</b>	<b>\$ 18,939</b>	<b>\$ 32,132</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 35,808</b>
<b>Total City Attorney</b>	<b>\$ 263,286</b>	<b>\$ 297,233</b>	<b>\$ 320,414</b>	<b>\$ 320,414</b>	<b>\$ 314,393</b>

**City Clerk Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>City Clerk (1801)</i></b>					
Salaries and benefits	\$ 153,529	\$ 188,056	\$ 213,228	\$ 213,228	\$ 223,224
Travel and per diem	947	1,070	6,000	6,000	6,000
Communications	999	806	1,000	1,000	1,000
Printing/binding/records	36	70	800	800	800
Marketing	-	1,366	10,000	10,000	5,000
Codification of ordinances	1,252	2,699	5,000	5,000	5,000
Newsletter	22,084	23,408	30,000	30,000	30,000
City Stationary	1,611	1,297	2,500	2,500	2,500
Legal advertisements	21,849	14,888	30,000	30,000	15,000
Election expenses	35,673	2,488	2,500	2,500	7,500
Other charges	190	514	2,000	2,000	2,000
Office supplies	1,125	1,057	1,800	1,800	6,800
Computer supplies	129	3,759	2,300	2,300	2,300
Subscriptions and memberships	797	2,240	2,500	2,500	2,500
Training and tuition	1,053	955	1,300	1,300	1,300
Internal Service - Workers' comp	523	336	336	336	336
Internal Service - MIS	28,443	36,735	36,735	36,735	43,021
<b>Total City Clerk</b>	<b>\$ 270,240</b>	<b>\$ 281,744</b>	<b>\$ 347,999</b>	<b>\$ 347,999</b>	<b>\$ 354,281</b>

## **OPERATING DEPARTMENTS**

**HUMAN RESOURCES DEPARTMENT**

**FINANCE DEPARTMENT**

**PUBLIC WORKS/UTILITIES DEPARTMENT**

**PARKS AND RECREATION DEPARTMENT**

**COMMUNITY DEVELOPMENT DEPARTMENT**

**POLICE DEPARTMENT**

**NON-DEPARTMENTAL**

**Human Resources Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
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**Human Resources (0601)**

Salaries and benefits	\$ 143,738	\$ 155,597	\$ 162,716	\$ 162,716	\$ 169,453
Interns	-	-	35,000	35,000	35,000
Consulting services	7,500	10,200	20,000	20,000	20,000
Contractual services	1,478	1,561	-	-	-
Temporary Assistance	744	29,601	25,000	25,000	25,000
Unemployment compensation	5,964	8,846	35,000	35,000	15,000
Travel and per diem	1,112	204	4,500	4,500	4,500
Communications	-	-	500	500	500
Printing and binding	842	1,472	4,000	4,000	4,000
Employee events	22,548	24,633	43,500	43,500	35,500
Other charges	177	150	7,400	7,400	6,400
Employee advertisements	8,173	7,597	35,000	35,000	20,000
Employee physicals & drug testing	4,923	7,201	18,000	18,000	20,500
Civil service tests	-	-	1,500	1,500	1,500
Office supplies	1,063	795	3,000	3,000	3,000
Subscriptions and memberships	1,696	836	1,800	1,800	1,800
Training and tuition	3,287	9,889	23,000	23,000	23,000
Internal Service - Workers' comp	554	168	168	168	168
Internal Service - MIS	28,443	29,388	29,388	29,388	34,416
<b>Total Human Resources</b>	<b>\$ 232,242</b>	<b>\$ 288,138</b>	<b>\$ 449,472</b>	<b>\$ 449,472</b>	<b>\$ 419,737</b>

**Finance Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Adopted	Projected	Adopted
	Actual	Actual	Budget	Year-end	Budget
	Actual	Actual	Budget	Forecast	Budget

**Finance (0906)**

Salaries and benefits	\$ 572,862	\$ 659,886	\$ 718,944	\$ 718,944	\$ 738,937
Contractual services	45,000	46,260	67,900	67,900	70,900
Travel and per diem	3,366	2,877	3,700	3,700	3,700
Printing and binding	4,432	2,653	6,500	6,500	6,500
Communications	149	98	1,000	1,000	1,000
Office Supplies/Other charges	3,142	3,577	10,296	10,296	10,296
Subscriptions and memberships	2,492	4,315	3,500	3,500	3,500
Training and tuition	3,741	5,580	9,900	9,900	9,900
Internal Service - Workers' comp	1,782	839	839	839	839
Internal Service - MIS	45,508	58,773	58,773	58,773	68,833
<b>Total Finance</b>	<b>\$ 682,474</b>	<b>\$ 784,858</b>	<b>\$ 881,352</b>	<b>\$ 881,352</b>	<b>\$ 914,405</b>



**Public Works Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>Public Works</i></b>					
<i>Building Maintenance (3941)</i>					
Salaries and benefits	\$ 572,115	\$ 584,768	\$ 636,842	\$ 636,842	\$ 628,078
Architectural and engineering	39,643	12,199	-	-	-
Contractual services	3,917	5,055	8,300	8,300	9,000
Communications	11,338	9,990	10,000	10,000	10,000
Printing and binding	193	1,436	1,000	1,000	1,000
Utility fees	12,204	10,255	13,000	13,000	13,000
Storage rental	1,774	5,050	4,200	4,200	4,200
Repairs and maintenance	124,667	181,119	149,000	149,000	157,000
Travel and per diem	-	-	1,000	1,000	1,000
Office Supplies/Other charges	7,516	16,664	9,900	9,900	9,900
Fuel	25,042	12,122	10,000	10,000	10,000
Subscriptions and memberships	5,342	6,228	7,000	7,000	7,000
Cleaning supplies	18,340	18,516	24,000	24,000	24,000
Uniform rental/purchases	2,387	2,007	6,000	6,000	6,000
Training and tuition	-	-	500	500	500
Operating equipment	6,173	4,945	4,200	4,200	4,200
Internal Service - Workers' comp	35,226	5,955	5,955	5,955	5,955
Internal Service - Vehicles	36,285	31,191	60,226	60,226	39,398
Internal Service - MIS	17,066	22,041	22,041	22,041	25,812
<b>Total Building Maintenance</b>	<b>\$ 919,228</b>	<b>\$ 929,541</b>	<b>\$ 973,164</b>	<b>\$ 973,164</b>	<b>\$ 956,043</b>
<i>Facility Maintenance (3942)</i>					
Repairs and maintenance	\$ 2,180	\$ 2,114	\$ 10,000	\$ 10,000	\$ 10,000
Utility fees	125,590	39,665	-	-	-
<b>Total School Facility Maint</b>	<b>\$ 127,770</b>	<b>\$ 41,779</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

**Public Works Schedule of Detail Expenditures - continued**

**City of North Lauderdale**

**Adopted Budget - Fiscal Year 2013**

	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
			<b>Budget</b>	<b>Year-end</b>	<b>Budget</b>
				<b>Forecast</b>	
<i>Street Maintenance (3946)</i>					
Salaries and benefits	\$ 311,837	\$ 365,763	\$ 386,184	\$ 386,184	\$ 403,347
Utility fees	276,956	278,431	311,000	311,000	341,000
Equipment rental	3,549	2,133	3,500	3,500	5,000
R & M - lighting/irrigation	16,279	33,947	120,000	120,000	103,000
R & M - streets/sidewalks	57,828	50,021	88,800	88,800	113,000
Recycling bins	8,112	8,352	-	-	-
Signs	-	794	1,000	1,000	1,000
Fuel	8,651	14,215	8,000	8,000	17,000
Chemicals	4,736	4,639	15,000	15,000	15,000
Uniform rental/purchases	1,126	1,142	6,200	6,200	6,200
Office Supplies	-	-	1,500	1,500	1,500
Other operating supplies	1,717	3,858	3,200	3,200	3,200
Training and tuition	-	-	300	300	500
Operating equipment	2,900	3,056	5,200	5,200	5,200
Internal Service - Workers' Comp	20,697	3,722	3,722	3,722	3,722
Internal Service - Vehicles	108,855	93,573	144,544	144,544	94,554
Internal Service - MIS	11,377	14,694	14,694	14,694	17,208
<b>Total Street Maintenance</b>	<b>\$ 834,620</b>	<b>\$ 878,340</b>	<b>\$ 1,112,844</b>	<b>\$ 1,112,844</b>	<b>\$ 1,130,431</b>
<i>Canal Maintenance (3947)</i>					
Salaries and benefits	\$ 251,394	\$ 274,756	\$ 322,256	\$ 322,256	\$ 322,032
Water Control District Board Membe	8,285	7,949	8,727	8,727	8,727
Contractual services	1,053	10,701	5,000	5,000	5,000
Other charges	5,567	3,609	58,500	58,500	58,500
Fuel	2,859	3,724	3,700	3,700	4,000
Chemicals	39,386	31,510	53,670	53,670	55,000
Uniform rental/purchases	1,989	-	3,000	3,000	3,000
Other operating supplies	724	-	1,600	1,600	2,000
Subscriptions and memberships	300	510	500	500	500
Training and tuition	1,440	1,680	1,000	1,000	1,000
Operating equipment	2,837	4,872	5,000	5,000	5,000
Internal Service - Workers' Compensa	12,726	3,722	3,722	3,722	3,722
Internal Service - Vehicles	13,607	11,697	12,045	12,045	7,880
<b>Total Canal Maintenance</b>	<b>\$ 342,167</b>	<b>\$ 354,730</b>	<b>\$ 478,720</b>	<b>\$ 478,720</b>	<b>\$ 476,361</b>
<b>Total Building Division</b>	<b>\$ 1,046,998</b>	<b>\$ 971,320</b>	<b>\$ 983,164</b>	<b>\$ 983,164</b>	<b>\$ 966,043</b>
<b>Total Public Works</b>	<b>\$ 2,223,785</b>	<b>\$ 2,204,390</b>	<b>\$ 2,574,728</b>	<b>\$ 2,574,728</b>	<b>\$ 2,572,835</b>

**Parks and Recreation Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><u>Parks and Recreation</u></b>					
<b>Operating Division</b>					
<i>Parks (7071)</i>					
Salaries and benefits	\$ 1,118,751	\$ 1,142,427	\$ 1,108,787	\$ 1,108,787	\$ 1,141,261
Contractual services	530	29,278	37,500	37,500	43,500
Travel and per diem	503	975	1,500	1,500	1,500
Communications	20,049	14,870	12,000	12,000	12,000
Copy Machine Lease	797	2,093	3,500	3,500	3,500
Utility fees	275,408	296,179	303,000	303,000	315,000
Storage rental	2,956	3,104	-	-	3,000
Repairs and maintenance	256,287	294,991	355,500	355,500	355,500
Printing and Binding	5,427	5,242	7,500	7,500	7,500
Event preparation	22,932	25,664	25,000	25,000	50,000
Office Supplies/Other charges	12,253	6,446	10,422	10,422	10,422
Fuel	24,121	34,067	20,000	20,000	28,000
Operating equipment	15,989	23,768	23,500	23,500	23,500
Chemicals	17,146	22,533	30,000	30,000	30,000
Cleaning supplies	9,978	8,832	19,000	19,000	19,000
Uniform rental/purchases	9,673	9,008	15,000	15,000	24,300
Other operating supplies	9,302	9,348	10,000	10,000	10,000
Subscriptions and memberships	2,576	2,267	1,900	1,900	1,900
Training and tuition	510	1,200	2,000	2,000	2,000
Internal Service - Workers' comp	52,889	16,858	16,858	16,858	16,858
Internal Service - Vehicles	49,892	42,888	66,250	66,250	43,338
Internal Service - MIS	28,443	36,735	36,735	36,735	43,020
Youth Work /Youth Athletic Aid	6,852	16,380	17,000	17,000	17,000
<b>Total Parks</b>	<b>\$ 1,943,264</b>	<b>\$ 2,045,153</b>	<b>\$ 2,122,952</b>	<b>\$ 2,122,952</b>	<b>\$ 2,202,099</b>

**Parks and Recreation Schedule of Detail Expenditures - continued**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<i>Recreation (7072)</i>					
Salaries and benefits	\$ 444,017	\$ 455,733	\$ 566,993	\$ 566,993	\$ 621,859
Utility fees	13,045	16,314	16,000	16,000	19,000
Equipment rental	1,777	-	-	-	-
Repairs and maintenance	1,322	-	6,000	6,000	9,500
Event preparation	44,677	50,254	38,000	38,000	38,000
Fuel	939	1,791	6,000	6,000	9,500
Uniform rental/purchases	1,828	4,335	3,500	3,500	5,500
Recreation supplies	14,066	25,515	17,000	17,000	25,000
Other operating equipment	4,176	-	10,040	10,040	8,040
Internal Service - Workers' comp	22,795	13,794	13,794	13,794	13,794
Internal Service - Vehicles	13,607	11,697	18,068	18,068	51,217
Internal Service - MIS	34,131	36,735	36,735	36,735	43,021
<b>Total Recreation</b>	<b>\$ 596,380</b>	<b>\$ 616,168</b>	<b>\$ 732,130</b>	<b>\$ 732,130</b>	<b>\$ 844,431</b>
<i>Aquatics (7074)</i>					
Contractual services	\$ 259,901	\$ 272,906	\$ 286,546	\$ 286,546	\$ 300,873
Utility fees	25,023	18,727	30,000	30,000	30,000
R & M - outside facilities	11,838	10,718	9,500	9,500	9,500
Environmental permits	1,256	554	2,750	2,750	2,750
Aquatic activities	25,208	26,776	20,000	20,000	20,000
Operating equipment	1,218	11,205	4,000	4,000	4,000
Chemicals	22,951	23,518	29,000	29,000	29,000
Internal Service - MIS	11,377	7,347	7,347	7,347	8,604
<b>Total Aquatics</b>	<b>\$ 358,772</b>	<b>\$ 371,751</b>	<b>\$ 389,143</b>	<b>\$ 389,143</b>	<b>\$ 404,727</b>
<i>Bus (7077)</i>					
Contractual services	\$ 73,125	\$ 67,150	\$ -	\$ -	\$ -
Repairs and maintenance	6,145	13,915	7,000	7,000	-
Fuel	5,934	7,115	6,500	6,500	-
Operating equipment	-	-	5,000	5,000	-
Internal Service - Vehicles	46,680	38,989	60,227	60,227	-
<b>Total Bus</b>	<b>\$ 131,884</b>	<b>\$ 127,169</b>	<b>\$ 78,727</b>	<b>\$ 78,727</b>	<b>\$ -</b>
<b>Total Operating Division</b>	<b>\$ 2,898,416</b>	<b>\$ 3,033,072</b>	<b>\$ 3,244,225</b>	<b>\$ 3,244,225</b>	<b>\$ 3,451,257</b>
<b>Total Parks and Recreation</b>	<b>\$ 3,030,300</b>	<b>\$ 3,160,241</b>	<b>\$ 3,322,952</b>	<b>\$ 3,322,952</b>	<b>\$ 3,451,257</b>

**Community Development Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>Community Development (3005)</i></b>					
Salaries and benefits	\$ 533,903	\$ 545,210	\$ 648,257	\$ 648,257	\$ 673,682
Contractual services	341,848	316,973	468,000	468,000	409,000
Travel and per diem	1,523	1,442	4,200	4,200	4,200
Communications	3,967	3,677	3,400	3,400	4,000
Printing and binding	396	1,310	4,000	4,000	4,000
Office Supplies/Other charges	2,442	4,095	9,400	9,400	8,400
Maps/blueprinting	620	620	5,000	5,000	5,000
Fuel	3,350	5,085	4,500	4,500	6,000
Subscriptions and memberships	2,146	2,191	2,800	2,800	2,800
Training and tuition	1,205	470	3,200	3,200	4,200
Internal Service - Workers' comp	2,329	9,915	9,915	9,915	9,915
Internal Service - Vehicles	9,071	7,798	12,045	12,045	7,880
Internal Service - MIS	73,950	95,509	95,509	95,509	111,853
Economic Development Costs	-	-	35,000	35,000	25,000
Home repairs	-	-	-	-	16,000
Target neighborhood partnership	-	-	-	-	-
<b>Total Community Development</b>	<b>\$ 976,750</b>	<b>\$ 994,295</b>	<b>\$ 1,305,226</b>	<b>\$ 1,305,226</b>	<b>\$ 1,291,930</b>
<b><i>Code (3020)</i></b>					
Salaries and benefits	\$ 259,084	\$ 262,984	\$ 404,563	\$ 404,563	\$ 324,321
Professional services	50,559	43,933	80,500	80,500	60,000
Travel and per diem	57	-	1,000	1,000	1,000
Communications	13,928	7,567	16,000	16,000	10,000
Copy machine rental	66	-	-	-	-
Repairs and maintenance	4,035	1,386	9,000	9,000	7,000
Printing and binding	850	1,882	5,000	5,000	5,000
Office supplies	2,427	1,347	6,000	6,000	6,000
Other charges	262	2,270	100	100	100
Fuel	6,982	7,766	15,000	15,000	15,000
Operating supplies	1,348	1,195	34,250	34,250	26,000
Uniform rental/purchases	1,708	683	3,600	3,600	3,600
Subscriptions and memberships	254	715	700	700	700
Training and tuition	-	518	960	960	1,000
Internal Service - Workers' comp	18,941	7,082	7,082	7,082	7,082
Internal Service - Vehicles	27,214	23,393	36,136	36,136	23,639
Internal Service - MIS	56,886	73,469	73,469	73,469	86,041
<b>Total Code</b>	<b>\$ 444,601</b>	<b>\$ 436,190</b>	<b>\$ 693,360</b>	<b>\$ 693,360</b>	<b>\$ 576,483</b>
<b>Total Community Dev. Div.</b>	<b>\$ 976,750</b>	<b>\$ 994,295</b>	<b>\$ 1,305,226</b>	<b>\$ 1,305,226</b>	<b>\$ 1,291,930</b>
<b>Total Community Development</b>	<b>\$ 1,421,351</b>	<b>\$ 1,430,485</b>	<b>\$ 1,998,586</b>	<b>\$ 1,998,586</b>	<b>\$ 1,868,413</b>

**Police Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Adopted	Projected	Adopted
			Budget	Year-end	Budget
				Forecast	

**Police (2001)**

BSO police contract	\$ 8,450,130	\$ 8,254,021	\$ 8,181,331	\$ 8,181,331	\$ 8,193,667
Crossing guards contract	308,921	275,626	325,000	325,000	325,000
<b>Total Police</b>	<b>\$ 8,759,051</b>	<b>\$ 8,529,647</b>	<b>\$ 8,506,331</b>	<b>\$ 8,506,331</b>	<b>\$ 8,518,667</b>

**Non-Departmental Schedule of Detail Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>Non-Departmental</i></b>					
Contingency	\$ -	\$ -	\$ 29,510	\$ 29,510	\$ 267,152
Bank service fees	41,196	45,298	60,000	60,000	60,000
Communications	45,649	45,658	50,000	50,000	45,000
Postage/freight	24,581	37,891	30,000	30,000	30,000
Utilities	88,567	84,326	103,000	103,000	103,000
Copy machine	29,397	34,304	38,000	38,000	38,000
Postage machine rental	608	-	1,800	1,800	1,800
Other charges	5,328	971	46,222	46,222	46,222
Credit card fees	3,583	4,116	7,000	7,000	7,000
Office supplies	5,131	4,287	15,000	15,000	15,000
Internal Service - Insurance	361,000	229,953	229,954	229,954	229,954
WCD Assessments- Exempt Prop	26,527	29,891	41,142	41,142	50,242
Transfer to Grants Fund	-	5,005	-	-	-
Transfer to Capital Projects Fund	850,000	750,000	600,000	600,000	600,000
Fire/Rescue - EMS Subsidy	276,303	300,000	300,000	300,000	600,000
Fire/Rescue - Exempt Properties	381,863	388,245	590,762	590,762	498,157
Transfer to Debt Service Fund	1,347,137	715,143	715,143	715,143	715,143
<b>Total Non-Departmental</b>	<b>\$ 3,486,870</b>	<b>\$ 2,675,088</b>	<b>\$ 2,857,533</b>	<b>\$ 2,857,533</b>	<b>\$ 3,306,670</b>

Series 2003A CIRR Bonds - (\$8,076,000)	\$ 715,144	\$ 715,143	\$ 715,143	\$ 715,143	\$ 715,143
Series 2003B CIRR Bonds - (\$898,000)	124,826	-	-	-	-
Series 2003C CIRR Bonds - (\$3,592,000)	507,167	-	-	-	-
<b>Total Transfer to DSF</b>	<b>\$ 1,347,137</b>	<b>\$ 715,143</b>	<b>\$ 715,143</b>	<b>\$ 715,143</b>	<b>\$ 715,143</b>

**SPECIAL REVENUE FUNDS**

**FIRE/RESCUE FUND (115)**

**PARKS AND RECREATION FUND (171)**



**Fire/Rescue Special Revenue Fund Schedule of Revenue and Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Adopted	Projected	Adopted
			Budget	Year-end	Budget
				Forecast	

**Fire/Rescue Fund (115)**

**Revenue:**

Fire/Rescue Assessment	\$ 4,239,952	\$ 4,541,225	\$ 3,698,091	\$ 3,698,091	\$ 3,259,105
Interim special assessment fee	21,823	-	-	-	-
Transportation revenue	630,812	716,736	625,000	625,000	771,819
Fire inspection fees	-	400	-	-	-
Educational supplemental comp	15,275	15,892	15,000	15,000	16,000
Interest income	32,591	5,872	6,296	6,296	6,296
Miscellaneous Income	2,314	503	-	-	-
Transfer In - EMS Subsidy	276,303	300,000	300,000	300,000	600,000
Transfer In - Exempt Properties	381,863	388,245	590,762	590,762	498,157
Appropriated Fund Balance	-	-	451,516	451,516	234,000
<b>Total Revenue</b>	<b>\$ 5,600,933</b>	<b>\$ 5,968,873</b>	<b>\$ 5,686,665</b>	<b>\$ 5,686,665</b>	<b>\$ 5,385,377</b>

**Expenditures:**

Administrative Division	\$ 483,413	\$ 505,157	\$ 761,072	\$ 761,072	\$ 739,251
Operating Division (Station 34 & 44)	4,111,208	4,393,142	4,776,219	4,776,219	4,305,319
Non-Departmental	286,816	149,374	149,374	149,374	340,807
<b>Total expenditures</b>	<b>\$ 4,881,438</b>	<b>\$ 5,047,673</b>	<b>\$ 5,686,665</b>	<b>\$ 5,686,665</b>	<b>\$ 5,385,377</b>
<b>Net change in fund balance</b>	<b>719,494</b>	<b>921,200</b>	<b>(451,516)</b>	<b>(451,516)</b>	<b>(234,000)</b>
Unassigned fund balance					
Beginning balance	753,992	1,473,486	2,394,686	2,394,686	1,943,170
<b>Ending balance</b>	<b>\$ 1,473,486</b>	<b>\$ 2,394,686</b>	<b>\$ 1,943,170</b>	<b>\$ 1,943,170</b>	<b>\$ 1,709,170</b>

Fire/Rescue Assessment by Property Use Category	FY 2013
Residential	\$ 2,902,455
Commercial	462,715
Industrial/Warehouse	28,961
Institutional	36,506
Sub-Total	\$ 3,430,637
Budget @ 95%	95%
Net Assessments - Revenue	<u>\$ 3,259,105</u>
Exempt Properties - Transfer from General Fund	<u>\$ 498,157</u>

**Recreation Special Projects Fund Schedule of Revenue and Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>Recreation Special Projects Fund (171)</i></b>					
<b>Revenue:</b>					
Senior events	\$ 5,955	\$ 5,609	\$ 4,000	\$ 4,000	\$ 4,000
Sponsors	15,479	9,857	6,000	6,000	6,000
Recreation program membership	4,039	14,421	14,000	14,000	14,000
Swim team	3,169	3,660	-	-	-
Teen club	23,468	21,691	14,000	14,000	8,000
Miscellaneous recreational activities	-	-	1,000	1,000	1,000
Teacher planning days	8,485	13,840	18,000	18,000	18,000
Youth sports	57,693	54,599	63,500	63,500	56,500
Family trips	1,251	2,680	1,000	1,000	1,000
Adult sports	300	2,300	14,000	14,000	14,000
Apparel	-	13	3,000	3,000	3,000
Summer recreation program	190,119	193,925	250,000	250,000	250,000
Holiday/Spring camp	16,305	16,126	24,000	24,000	24,000
Activity instructors	-	120	1,000	1,000	1,000
Sport concessions	1,518	1,014	8,000	8,000	1,500
Haunted Hamptons	17,994	13,924	13,000	13,000	13,000
Vending machines	401	268	1,000	1,000	1,000
Afterschool	-	24,035	30,000	30,000	35,000
Grants	-	-	132,156	132,156	-
Interest income	2,231	604	-	-	-
Appropriated Fund Balance	-	-	79,000	79,000	75,000
<b>Total revenue</b>	<b>\$ 348,407</b>	<b>\$ 378,686</b>	<b>\$ 676,656</b>	<b>\$ 676,656</b>	<b>\$ 526,000</b>
<b>Expenditures:</b>					
Salaries and benefits	\$ 124,220	\$ 136,313	\$ 193,999	\$ 193,999	\$ 205,288
North Lauderdale Days	7,297	15,083	6,000	6,000	6,000
Other current charges	-	722	35,832	35,832	10,000
Credit card fee	2,187	2,878	2,000	2,000	2,000
Sponsors	11,606	13,158	6,000	6,000	6,000
Afterschool	-	7,038	7,500	7,500	7,500
Swim team	-	-	3,500	3,500	3,500
Teen club	32,485	26,142	15,000	15,000	15,000
Senior events	2,559	5,000	3,100	3,100	3,100
Teacher planning days	5,560	10,195	8,500	8,500	8,500
Youth sports	38,480	33,903	38,500	38,500	38,500
Family trips	1,584	3,300	1,500	1,500	1,500
Summer recreational program	70,037	69,867	74,584	74,584	74,627
Adult sports	70	1,503	3,500	3,500	3,500
Holiday/Spring camp	10,063	12,560	11,000	11,000	11,000
Sport concessions	2,973	2,347	3,500	3,500	3,500
Eggstravaganza	3,468	1,145	4,000	4,000	4,000
Parade	-	3,580	4,000	4,000	4,000
Tree Lighting	-	-	2,500	2,500	2,500
Uniform purchases	2,066	-	600	600	600
Internal Service - Workers' compensation	22,748	26,055	26,055	26,055	26,055
Internal Service - Insurance	5,000	4,330	4,330	4,330	4,330
Transfer to CIP	-	-	36,000	36,000	20,000
Administrative charge to General Fund	10,000	10,000	10,000	10,000	10,000
Capital Outlay	-	-	175,156	175,156	55,000
<b>Total expenditures</b>	<b>\$ 352,403</b>	<b>\$ 385,119</b>	<b>\$ 676,656</b>	<b>\$ 676,656</b>	<b>\$ 526,000</b>
<b>Excess of revenue over</b>	<b>(3,996)</b>	<b>(6,432)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unassigned fund balance					
Beginning balance	164,775	160,779	154,347	154,347	75,347
Ending balance	<b>\$ 160,779</b>	<b>\$ 154,347</b>	<b>\$ 75,347</b>	<b>\$ 75,347</b>	<b>\$ 347</b>

**DEBT SERVICE FUND (210)**

**Debt Service Fund Detail Budget**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>Debt Service Fund (210)</i></b>					
<b><i>Revenue:</i></b>					
Ad valorem taxes	\$ 312,747	\$ 313,398	\$ 312,341	\$ 312,341	\$ -
Interest	1,247	448	-	-	-
Transfer from General Fund	1,347,137	715,143	715,143	715,143	715,143
<b>Total revenue</b>	<b>1,661,131</b>	<b>1,028,989</b>	<b>1,027,484</b>	<b>1,027,484</b>	<b>715,143</b>
<b><i>Expenditures:</i></b>					
2004 General Obligation Bonds (\$4,500,000)	309,804	309,998	309,841	309,841	-
Bonds, Series 2003A (\$8,076,000)	715,143	715,143	715,143	715,143	715,143
Bond Costs	2,472	300	2,500	2,500	-
<b>Total expenditures</b>	<b>1,659,407</b>	<b>1,025,439</b>	<b>1,027,484</b>	<b>1,027,484</b>	<b>715,143</b>
<b>Excess of revenue over</b>	<b>1,724</b>	<b>3,550</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unassigned fund balance					
Beginning balance	19,116	20,840	24,390	24,390	24,390
Ending balance	<b>\$ 20,840</b>	<b>\$ 24,390</b>	<b>\$ 24,390</b>	<b>\$ 24,390</b>	<b>\$ 24,390</b>

# **CAPITAL PROJECTS FUND (311)**

**Capital Projects Fund Schedule of Revenue and Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>Capital Projects Fund (311)</i></b>					
<b><i>Revenue:</i></b>					
Transfer from General Fund	\$ 510,000	\$ 750,000	\$ 600,000	\$ 600,000	\$ 600,000
Transfer from Fire/Rescue Fund	47,621	-	-	-	-
Transfer from 171 Parks Fund	-	-	36,000	36,000	20,000
Transfer from Utilities Fund	-	-	-	-	120,000
Interest Income/Misc Revenue	62,764	19,454	-	-	250,000
Appropriate Fund Balance	-	-	1,974,000	974,000	1,757,000
<b>Total revenue</b>	<b>\$ 620,385</b>	<b>\$ 769,454</b>	<b>\$ 2,610,000</b>	<b>\$ 1,610,000</b>	<b>\$ 2,747,000</b>
<b><i>Expenditures:</i></b>					
Parks & Recreation	\$ 137,043	\$ 327,272	\$ 962,000	\$ 962,000	\$ 635,000
Community Development	-	108,203	25,000	25,000	-
Public Works	-	545,653	1,523,000	523,000	2,112,000
Utilities Fund	-	11,953	-	-	-
Other Capital - IT Bus. Cont. Project	-	-	100,000	100,000	-
Fire/Rescue	-	144,610	-	-	-
<b>Total expenditures</b>	<b>\$ 137,043</b>	<b>\$ 1,137,691</b>	<b>\$ 2,610,000</b>	<b>\$ 1,610,000</b>	<b>\$ 2,747,000</b>
<b>Excess of revenue over</b>	<b>483,342</b>	<b>(368,237)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unassigned fund balance					
Beginning balance	5,575,099	6,058,441	5,690,204	5,690,204	4,716,204
Ending balance	<b>\$ 6,058,441</b>	<b>\$ 5,690,204</b>	<b>\$ 3,716,204</b>	<b>\$ 4,716,204</b>	<b>\$ 2,959,204</b>

**ENTERPRISE FUNDS**

**UTILITIES FUND (401)**

**STORMWATER MANAGEMENT FUND (411)**

**Utilities Fund Schedule of Revenues and Expenses**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><u>Utilities Fund (401)</u></b>					
<b>Revenue:</b>					
Water sales	\$ 4,451,901	\$ 4,559,809	\$ 4,600,000	\$ 4,600,000	\$ 4,300,000
Impact fees (water)	-	-	-	-	-
Other customer revenue	478,494	470,728	270,500	270,500	295,500
Sewer sales	5,550,574	5,591,507	5,600,000	5,600,000	5,600,000
Impact fees (sewer)	-	-	-	-	-
Investment income/Other	98,743	44,398	20,000	20,000	20,000
Retained Earnings	350,000	(2,623)	541,785	541,785	-
<b>Total revenue</b>	<b>\$10,929,712</b>	<b>\$10,663,819</b>	<b>\$ 11,032,285</b>	<b>\$11,032,285</b>	<b>\$ 10,215,500</b>
<b>Expenditures:</b>					
Water plant	1,606,918	1,550,374	2,776,399	2,776,399	1,797,992
Water distribution	1,067,085	1,050,914	1,235,148	1,235,148	1,334,451
Sewer operations	3,807,654	3,667,799	4,908,605	4,908,605	4,525,658
Non-departmental	2,104,472	2,034,990	2,112,133	2,112,133	2,557,399
<b>Total expenses</b>	<b>\$ 8,586,129</b>	<b>\$ 8,304,077</b>	<b>\$ 11,032,285</b>	<b>\$11,032,285</b>	<b>\$ 10,215,500</b>
<b>Net income (loss)</b>	2,343,584	2,359,742	-	-	-
Net assets, beginning	19,740,809	22,084,393	24,444,134	24,444,134	23,902,349
Net assets, ending	<b>\$22,084,393</b>	<b>\$24,444,134</b>	<b>\$ 23,902,349</b>	<b>\$23,902,349</b>	<b>\$ 23,902,349</b>
<b>Net Assets</b>					
Nonspendable	\$10,250,452	\$12,820,829	\$12,820,829	\$12,820,829	\$12,820,829
Unassigned	11,833,941	11,623,305	11,081,520	11,081,520	11,081,520
<b>Total net assets</b>	<b>\$22,084,393</b>	<b>\$24,444,134</b>	<b>\$ 23,902,349</b>	<b>\$23,902,349</b>	<b>\$ 23,902,349</b>



**Utility Fund Schedule of Detail Expenses**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>Utilities Fund (401)</i></b>					
<i>Water Plant (3933)</i>					
Salaries and benefits	\$ 96,367	\$ 95,981	\$ 98,406	\$ 98,406	\$ 103,160
Architectural and engineering	12,400	5,262	25,000	25,000	25,000
Contractual services	973,938	932,184	967,210	967,210	1,001,000
Communications	464	2,460	1,000	1,000	1,000
Utility fees	183,607	184,080	250,000	250,000	205,000
Repairs and maintenance	28,057	14,773	20,000	20,000	20,000
Other charges	226	3,252	-	-	-
Permit fees	3,407	5,870	-	-	-
Fuel	118	292	500	500	500
Uniform rental/purchases	150	-	200	200	-
Operating supplies	-	-	500	500	500
Subscriptions and memberships	25	4	600	600	500
Tuition and training	50	50	500	500	500
Depreciation	282,829	282,931	350,000	350,000	315,000
Internal Service - Workers' comp	4,832	744	744	744	744
Internal Service - Vehicles	9,071	7,797	12,045	12,045	7,880
Internal Service - MIS	11,377	14,694	14,694	14,694	17,208
Capital - Water Plant Renovation	-	-	1,035,000	1,035,000	100,000
<i>Total Water Plant</i>	<u>1,606,918</u>	<u>1,550,374</u>	<u>2,776,399</u>	<u>2,776,399</u>	<u>1,797,992</u>
<i>Water Distribution (3936)</i>					
Salaries and benefits	226,809	282,603	334,726	334,726	335,219
Architectural and engineering	70	4,606	15,000	15,000	15,000
Contractual services	651,538	559,298	616,412	616,412	650,000
Travel and per diem	-	-	500	500	500
Communications	2,428	1,435	2,000	2,000	2,000
Utility fees	308	272	500	500	500
Repairs and maintenance	29,121	55,821	87,700	87,700	158,700
Printing and binding	8	28	500	500	500
Utility services	1,677	3,315	1,500	1,500	1,500
Other charges	258	731	3,000	3,000	3,000
Office supplies and equipment	93	678	1,000	1,000	1,000
Fuel	18,338	34,036	20,000	20,000	40,000
Operating equipment	1,123	3,569	5,000	5,000	5,000
Uniform rental/purchases	2,524	1,375	7,000	7,000	7,000
Subscriptions and memberships	-	100	1,000	1,000	1,000
Training and tuition	-	1,643	2,000	2,000	2,000
Internal Service - Workers' comp	19,512	3,722	3,722	3,722	3,722
Internal Service - Vehicles	31,749	27,292	42,159	42,159	27,578
Internal Service - MIS	62,574	51,429	51,429	51,429	60,232
Depreciation	18,955	18,961	40,000	40,000	20,000
<i>Total Water Distribution</i>	<u>1,067,085</u>	<u>1,050,914</u>	<u>1,235,148</u>	<u>1,235,148</u>	<u>1,334,451</u>

**Utility Fund Schedule of Detail Expenses - continued**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
			<b>Budget</b>	<b>Year-end</b>	<b>Budget</b>
				<b>Forecast</b>	
<i>Sewer Operations (3939)</i>					
Salaries and benefits	184,793	204,973	219,178	219,178	234,141
Architectural and engineering	43,329	19,800	15,000	15,000	15,000
Lift station maintenance	21,303	19,623	-	-	-
Travel and per diem	-	-	500	500	500
Utility fees	3,039,711	2,365,962	2,620,000	2,620,000	2,595,000
Repairs and maintenance	331,515	872,671	1,474,500	1,474,500	1,474,500
Printing and binding	-	-	300	300	300
Other charges	267	-	1,000	1,000	1,000
Operating equipment	732	1,708	5,000	5,000	5,000
Tuition and training	-	-	1,500	1,500	1,500
Internal Service - Workers' comp	5,610	2,233	2,233	2,233	2,233
Internal Service - Vehicles	9,071	7,797	12,047	12,047	7,880
Internal Service - MIS	5,689	7,347	7,347	7,347	8,604
Depreciation	165,634	165,685	200,000	200,000	180,000
Capital Projects	-	-	350,000	350,000	-
<i>Total Sewer Operations</i>	<u>3,807,654</u>	<u>3,667,799</u>	<u>4,908,605</u>	<u>4,908,605</u>	<u>4,525,658</u>
<i>Non-Departmental (3999) - Admin cost</i>					
Administration cost	1,889,000	1,889,000	1,989,000	1,989,000	2,100,000
Credit card processing fee	48,472	59,260	55,000	55,000	75,000
Other charges/Trans to CIP	-	18,597	-	-	120,000
Contingency	-	-	-	-	194,266
Hurricane Relief	-	-	-	-	-
Internal Service - Insurance	167,000	68,133	68,133	68,133	68,133
<i>Total Non-Departmental</i>	<u>2,104,472</u>	<u>2,034,990</u>	<u>2,112,133</u>	<u>2,112,133</u>	<u>2,557,399</u>
<b>Total expenses</b>	<b><u>\$ 8,586,129</u></b>	<b><u>\$ 8,304,077</u></b>	<b><u>\$11,032,285</u></b>	<b><u>\$11,032,285</u></b>	<b><u>\$ 10,215,500</u></b>

**Stormwater Management Fund Schedule of Revenue and Expenses**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>Stormwater Management Fund (411)</i></b>					
<b><i>Revenue:</i></b>					
Stormwater fees	\$ 725,816	\$ 681,907	\$ 700,000	\$ 700,000	\$ 700,000
Investment Income/Other	13,309	4,785	7,500	7,500	7,500
Retained earnings	716	5,810	119,448	119,448	174,810
<b>Total revenue</b>	<b>\$ 739,841</b>	<b>\$ 692,502</b>	<b>\$ 826,948</b>	<b>\$ 826,948</b>	<b>\$ 882,310</b>
<b><i>Expenses:</i></b>					
Salaries and benefits	\$ 343,094	\$ 349,486	\$ 516,181	\$ 516,181	\$ 564,792
Internal administrative costs	50,000	50,000	90,000	90,000	90,000
Street cleaning	11,006	14,103	20,000	20,000	20,000
Storm drain maintenance	10,859	27,424	25,000	25,000	25,000
Statement preparation	10,600	10,600	10,600	10,600	10,600
Culvert cleaning	-	-	2,000	2,000	2,000
Repairs & maintenance	-	7,265	6,000	6,000	6,000
Office Supplies	-	-	1,500	1,500	1,500
Other charges	8,598	-	10,000	10,000	10,000
Fuel	-	-	10,000	10,000	10,000
Operating equipment	1,204	7,618	15,000	15,000	25,000
Chemicals	977	80	7,000	7,000	10,000
Uniforms rentals/purchases	2,217	2,097	11,000	11,000	11,000
Other operating supplies	236	271	500	500	500
Internal Service - Insurance	15,898	9,099	9,099	9,099	9,099
Internal Service - Vehicles	9,071	7,798	18,068	18,068	11,819
Depreciation	70,500	70,523	75,000	75,000	75,000
Contingency	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 534,260</b>	<b>\$ 556,364</b>	<b>\$ 826,948</b>	<b>\$ 826,948</b>	<b>\$ 882,310</b>
<b>Net (loss) income</b>	<b>205,581</b>	<b>136,138</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net assets, beginning	2,262,061	2,467,642	2,603,780	2,603,780	2,484,332
<b>Net assets, ending</b>	<b>\$ 2,467,642</b>	<b>\$ 2,603,780</b>	<b>\$ 2,484,332</b>	<b>\$ 2,484,332</b>	<b>\$ 2,309,522</b>
<b>Net Assets</b>					
Nonspendable	1,037,422	896,396	896,396	896,396	896,396
Unassigned	1,430,220	1,707,384	1,587,936	1,587,936	1,413,126
<b>Total net assets</b>	<b>\$ 2,467,642</b>	<b>\$ 2,603,780</b>	<b>\$ 2,484,332</b>	<b>\$ 2,484,332</b>	<b>\$ 2,309,522</b>

## **INTERNAL SERVICE FUNDS**

**VEHICLE MAINTENANCE FUND (501)**

**MIS – INFORMATION TECHNOLOGY FUND (530)**

**INSURANCE FUND (550)**

**Vehicle Maintenance Fund Schedule of Revenue and Expenses**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Adopted	Projected	Adopted
			Budget	Year-end	Budget
				Forecast	

**Vehicle Maintenance (501)**

**Revenue:**

Charge for Service- Vehicle Maint	\$ 512,523	\$ 573,133	\$ 499,883	\$ 499,883	\$ 327,000
Interest	8,187	2,496	-	-	-
<b>Total revenue</b>	<b>\$520,710</b>	<b>\$575,629</b>	<b>\$499,883</b>	<b>\$499,883</b>	<b>\$327,000</b>

**Expenses:**

Contractual services	\$244,465	\$210,786	\$246,750	\$246,750	\$60,000
Utilities	3,621	4,367	6,000	6,000	6,000
R & M - equipment	-		3,000	3,000	-
Outside vehicle repair	-	2,442	-	-	-
Other charges	(130)	2,223	1,000	1,000	1,000
Parts	221,779	182,416	115,000	115,000	125,000
Fuel	408	-	-	-	-
Depreciation	84,454	84,454	90,000	90,000	90,000
Internal Service - Insurance	85,000	38,133	38,133	38,133	45,000
<b>Total expenses</b>	<b>\$ 639,597</b>	<b>\$ 524,821</b>	<b>\$ 499,883</b>	<b>\$ 499,883</b>	<b>\$ 327,000</b>

<b>Change in net assets</b>	<b>(118,887)</b>	<b>50,808</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Net assets, beginning	1,118,370	999,483	1,050,291	1,050,291	1,050,291
Net assets, ending	<b>\$ 999,483</b>	<b>\$ 1,050,291</b>	<b>\$ 1,050,291</b>	<b>\$ 1,050,291</b>	<b>\$ 1,050,291</b>

Net Assets

Nonspendable	\$ 346,867	\$ 177,960	\$ 177,960	\$ 177,960	\$ 177,960
Unassigned	652,616	872,331	872,331	872,331	872,331
<b>Total net assets</b>	<b>\$ 999,483</b>	<b>\$ 1,050,291</b>	<b>\$ 1,050,291</b>	<b>\$ 1,050,291</b>	<b>\$ 1,050,291</b>

**Information Technology Fund Schedule of Revenue and Expenses**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Budget	FY 2011 Budget	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><i>Information Technology Fund (530)</i></b>					
<b>Revenue:</b>					
Charge for Service - IT	\$568,858	\$661,222	\$661,222	\$661,222	\$774,371
Investment earnings	7,027	1,998	-	-	-
Use of unrestricted assets	-	-	211,107	211,107	-
<b>Total revenue</b>	<b>\$ 575,885</b>	<b>\$ 663,220</b>	<b>\$ 872,329</b>	<b>\$ 872,329</b>	<b>\$ 774,371</b>
<b>Expenses:</b>					
Salaries and benefits	\$214,040	\$216,649	\$236,260	\$236,260	\$249,575
Professional fees	18,332	28,965	50,500	50,500	50,500
Travel and per diem	1,916	502	3,000	3,000	3,000
Communications	4,801	5,220	47,000	47,000	45,000
MIS communications	28,705	27,798	5,000	5,000	6,000
Repairs and maintenance	78,603	132,288	228,000	228,000	228,000
Other charges	473	201	1,000	1,000	1,000
Office supplies	5,440	7,067	5,000	5,000	7,000
Computer hardware and software	276,289	195,954	95,000	95,000	70,000
Operating equipment	1,678	6,665	15,000	15,000	15,000
Subscriptions and memberships	550	550	500	500	500
Training and tuition	4,235	2,089	6,000	6,000	6,000
Internal Service - Workers Comp	960	336	336	336	336
Internal Service - Insurance	12,000	4,330	4,330	4,330	4,330
Depreciation	86,343	86,343	75,000	75,000	88,130
Capital	-	-	80,000	80,000	-
Contingency	-	-	20,403	20,403	-
<b>Total expenses</b>	<b>\$ 734,365</b>	<b>\$ 714,957</b>	<b>\$ 872,329</b>	<b>\$ 872,329</b>	<b>\$ 774,371</b>
<b>Change in net assets</b>	<b>(158,479)</b>	<b>(51,737)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net assets, beginning	1,062,334	903,855	852,118	852,118	641,011
Net assets, ending	<b>\$ 903,855</b>	<b>\$ 852,118</b>	<b>\$ 641,011</b>	<b>\$ 641,011</b>	<b>\$ 641,011</b>
<b>Net Assets</b>					
Nonspendable	\$ 428,567	\$ 255,882	\$ 255,882	\$ 255,882	\$ 255,882
Unassigned	475,288	596,236	385,129	385,129	385,129
<b>Total net assets</b>	<b>\$ 903,855</b>	<b>\$ 852,118</b>	<b>\$ 641,011</b>	<b>\$ 641,011</b>	<b>\$ 641,011</b>

**Insurance Fund Schedule of Revenue and Expenses**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Projected Year-end Forecast	FY 2013 Adopted Budget
<b><u>Insurance Fund (550)</u></b>					
<b>Revenue:</b>					
Charge for Service -Workers' comp	\$ 416,453	\$ 166,055	\$ 176,386	\$ 176,386	\$ 176,386
Charge for Service - General insurance	818,000	423,185	423,185	423,185	423,185
Miscellaneous revenue	229,183	(5,005)	-	-	-
Interest	36,865	13,024	-	-	-
<b>Total revenue</b>	<b>\$ 1,500,501</b>	<b>\$ 597,259</b>	<b>\$ 599,571</b>	<b>\$ 599,571</b>	<b>\$ 599,571</b>
<b>Expenses:</b>					
Legal/other expenses	\$ 10,515	\$ 29,724	\$ 24,999	\$ 24,999	\$ 15,808
General liability insurance	83,306	66,797	84,483	84,483	90,826
Automobile insurance	46,156	27,542	33,170	33,170	37,826
Property insurance	227,386	158,416	182,980	182,980	223,089
Other insurance	9,536	7,877	10,000	10,000	10,000
Workers' compensation	184,227	147,201	176,386	176,386	177,022
Claim payments	9,606	20,965	70,000	70,000	30,000
Safety training	9,477	2,383	15,000	15,000	15,000
Insurance contingency	-	-	2,553	2,553	-
<b>Total expenses</b>	<b>\$ 580,209</b>	<b>\$ 460,905</b>	<b>\$ 599,571</b>	<b>\$ 599,571</b>	<b>\$ 599,571</b>
<b>Change in net assets</b>	<b>920,292</b>	<b>136,354</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net assets, beginning	\$ 3,004,612	\$ 3,924,903	\$ 4,061,257	\$ 4,061,257	\$ 4,061,257
Change in estimated claims liability	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ 3,924,903</b>	<b>\$ 4,061,257</b>	<b>\$ 4,061,257</b>	<b>\$ 4,061,257</b>	<b>\$ 4,061,257</b>
<b>Net Assets</b>					
Unassigned	<b>\$ 3,924,903</b>	<b>\$ 4,061,257</b>	<b>\$ 4,061,257</b>	<b>\$ 4,061,257</b>	<b>\$ 4,061,257</b>

**NORTH LAUDERDALE  
WATER CONTROL DISTRICT**



**North Lauderdale Water Control District Special Revenue Fund Schedule of Revenue and Expenditures**  
**City of North Lauderdale**  
**Adopted Budget - Fiscal Year 2013**

	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Adopted	Projected	Adopted
			Budget	Year-end	Budget
				Forecast	

**North Lauderdale Water Control District Special Revenue Fund (131)**

<b>Maintenance Assessment (per unit):</b>	\$	55.15	\$	55.15	\$	55.15	\$	55.15	\$	55.15
<b>Revenue:</b>										
Interest	\$	5,822	\$	2,125	\$	3,000	\$	3,000	\$	3,000
Special assessments		609,901		615,716		603,143		603,143		604,505
Transfer In - exempt properties		26,527		29,892		41,142		41,142		50,242
Miscellaneous		4,418		1,132		-		-		-
Use of Appropriated Fund balance		-				230,000		230,000		-
<b>Total revenue</b>	<b>\$</b>	<b>646,668</b>	<b>\$</b>	<b>648,865</b>	<b>\$</b>	<b>877,285</b>	<b>\$</b>	<b>877,285</b>	<b>\$</b>	<b>657,747</b>
<b>Expenditures:</b>										
Canal Maintenance										
Contractual services		462,990		497,314		539,728		539,728		553,798
Capital Outlay		17,544		95,224		230,000		230,000		-
Contingency		-		28,550		107,557		107,557		103,949
Hurricane Repayment to GF		50,802		-		-		-		-
<b>Total expenditures</b>	<b>\$</b>	<b>531,336</b>	<b>\$</b>	<b>621,088</b>	<b>\$</b>	<b>877,285</b>	<b>\$</b>	<b>877,285</b>	<b>\$</b>	<b>657,747</b>
<b>Excess (deficiency) of revenue over expenditures</b>		<b>115,332</b>		<b>27,777</b>		<b>-</b>		<b>-</b>		<b>-</b>
Unassigned fund balance										
Beginning balance		507,474		622,806		650,583		650,583		650,583
Ending balance	<b>\$</b>	<b>622,806</b>	<b>\$</b>	<b>650,583</b>	<b>\$</b>	<b>650,583</b>	<b>\$</b>	<b>650,583</b>	<b>\$</b>	<b>650,583</b>

<b>Water Management System Assessments</b>	
Assessable number of units	11,538
Assessment rate	\$55.15
Gross assessments	\$636,321
Budget at 95%	95%
<b>Net assessments - Revenue</b>	<b>\$604,505</b>
Exempt properties assessable number of units	911
Assessment rate	\$55.15
<b>Exempt properties - Transfer from General Fund</b>	<b>\$50,242</b>



**NORTH LAUDERDALE**  
**5 YEAR CAPITAL IMPROVEMENT PLAN**

**Five Year Capital Improvement Plan  
City of North Lauderdale  
Adopted Budget - Fiscal Year 2013**

<b>Project Description</b>	<b>Number</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b><u>Parks and Recreation Dept</u></b>						
<b><u>Facilities and Improvements</u></b>						
TOT Equipment Jaycee Park	3117071-563100	\$ -	\$ -	\$ -	\$ -	\$ 75,000
TOT Equipment Bicentennial Park	3117071-563100	-	-	-	-	75,000
Turf Renovations - Athletic Fields	3117071-563100	-	-	-	-	2,000,000
Turf Renovations - Pompano Park	3117071-563100	-	100,000	-	-	-
Hampton Pines Park - East Tot Area	3117071-563100	90,000	-	-	-	-
Hampton Pines Park - West Tot Area	3117071-563100	90,000	-	-	-	-
Fence Repair	3117071-563100	20,000	20,000	20,000	20,000	-
Re-shingle HPP Shelter Roofs	3117071-563100	25,000	-	-	-	-
Hampton Pines Park - Amenities Replacem	3117071-563100	-	125,000	-	-	-
All Hard Court Resurfacing (Landings)	3117071-563100	-	-	-	-	80,000
Tot Structure at Pompano Park	3117071-563100	-	125,000	-	-	-
Woodville Park Amenities	3117071-563100	15,000	-	-	-	-
Broadview Park Tot Structure	3117071-563100	-	-	125,000	125,000	-
Parks Warehouse	3117071-563100	75,000	-	-	-	-
Hampton Pines Park Trails	3117071-563100	150,000	-	-	-	-
Hamptons indoor shelter (nature center/stor	3117071-563100	60,000	-	-	-	-
Pompano Park parking (overflow)	3117071-563100	-	35,000	-	-	-
Athletic Fields/Courts - relamp	3117071-563100	-	14,000	-	-	-
<b><u>Machinery and Equipment</u></b>						
Replace Bobcat Machine	3117071-564100	-	40,000	-	-	-
Mower Replacement	3117071-564100	-	-	50,000	50,000	-
Cart Replacements	3117071-564100	25,000	-	-	-	-
<b><u>Vehicles</u></b>						
Replacement Vehicles		-	-	30,000	30,000	-
65-Passenger Bus	3117071-564100	85,000	-	100,000	-	115,000
		<b>\$ 635,000</b>	<b>\$ 459,000</b>	<b>\$ 325,000</b>	<b>\$ 225,000</b>	<b>\$2,345,000</b>
<b><u>Community Development Dept</u></b>						
<b><u>Vehicles</u></b>						
Replacement Vehicles	3113005-564100	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
		<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Public Works Dept</u></b>						
<b><u>Facilities and Improvements</u></b>						
Road Resurfacing ( Kimberly E of RI)	3117073-563100	\$1,200,000	\$1,200,000	\$ 300,000	\$ 300,000	\$ 300,000
Culvert Rehab/Replacement	3117073-563100	60,000	60,000	60,000	60,000	60,000
Entrance Signs	3117073-563100	40,000	20,000	-	-	-
<b><u>Machinery and Equipment</u></b>						
Lawnmowers	3117073-563100	40,000	44,000	44,000	44,000	22,000
Front-End loader	3117073-563100	-	145,000	-	-	-
Landscape Trailers	3117073-563100	10,000	-	-	-	-
Generator Lights	3117073-563100	-	15,000	-	-	-
Chipper	3117073-563100	45,000	-	-	-	-
Sewer Jet Flusher	3117073-563100	120,000	-	-	-	-
Air Compressor Replacement	3117073-563100	45,000	-	-	-	-
Building A/C Replacement	3117073-563100	22,000	22,000	22,000	22,000	22,000
Backhoe	3117073-563100	-	125,000	-	-	-
<b><u>Vehicles</u></b>						
Replacement Vehicles	3117073-564100	30,000	-	-	-	-
Camera Truck	3117073-564100	-	165,000	-	-	-
Vac-Con Truck	3117073-564100	-	225,000	-	-	-
		<b>\$1,612,000</b>	<b>\$2,021,000</b>	<b>\$ 426,000</b>	<b>\$ 426,000</b>	<b>\$ 404,000</b>
<b><u>CIP Fund 311 TOTAL</u></b>		<b>\$2,247,000</b>	<b>\$2,510,000</b>	<b>\$ 781,000</b>	<b>\$ 651,000</b>	<b>\$2,749,000</b>

## Adopted Budget - Fiscal Year 2013

Project Description	Number	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b><u>Fire Rescue Fund 115 - Fire Rescue</u></b>						
<b><u>Vehicles</u></b>						
Laddertruck	3112025-564100	-	-	-	-	-
Rescue Vehicle	3112025-564100	170,000	-	170,000	170,000	-
Fire Engine	3112025-564100	-	350,000	-	-	350,000
		<b>\$ 170,000</b>	<b>\$ 350,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 350,000</b>
<b><u>Utilities Fund 401 - Public Works</u></b>						
<b><u>Facilities and Improvements</u></b>						
RM - Lift station rehab	4013939-563100	250,000	275,000	275,000	275,000	275,000
RM - Utility up-grades	4013939-563100	40,000	40,000	40,000	40,000	40,000
RM - Sewer system up-grades	4013939-563100	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		<b>\$1,290,000</b>	<b>\$1,315,000</b>	<b>\$1,315,000</b>	<b>\$1,315,000</b>	<b>\$1,315,000</b>
<b><u>MIS Fund 530</u></b>						
<b><u>Machinery and Equipment</u></b>						
Large Disc Array Storage	5300801-564100	-	100,000	100,000	100,000	100,000
Records Management		-	100,000	-	-	-
		<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>