



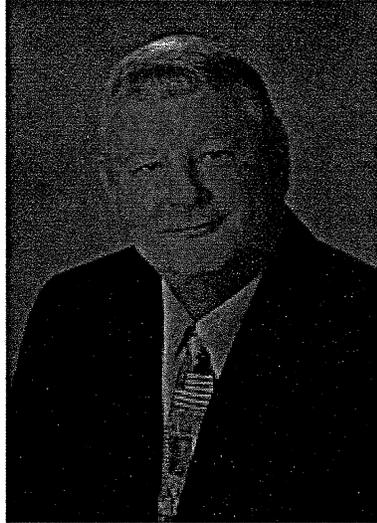
**Town of  
Lauderdale-by-the-Sea, FL  
Adopted Annual Budget**



**Fiscal Year 2007/2008**

Photo By: Marc Furth

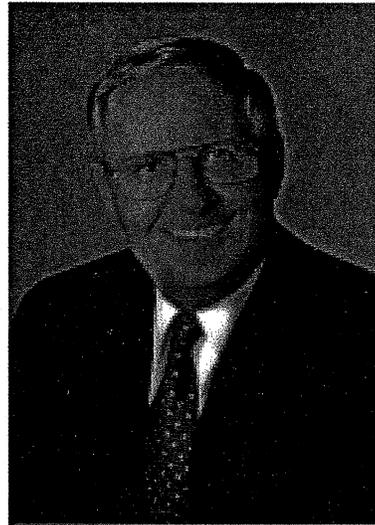
**Mayor Oliver Parker**



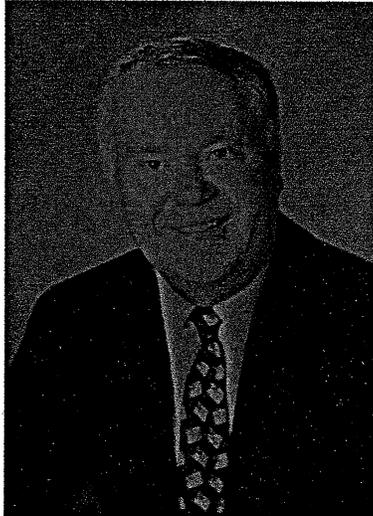
**Vice-Mayor John Yanni**



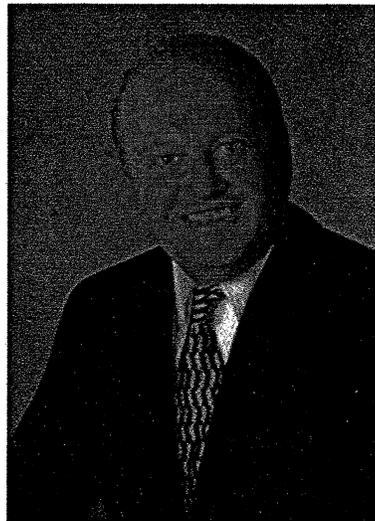
**Mayor Pro Tem Chuck Clark**



**Commissioner Jerry McIntee**



**Commissioner Jim Silverstone**



*Town of  
Lauderdale-By-The-Sea, Fl.*



***Adopted Budget***

***Fiscal Year 2007/2008***

# TABLE OF CONTENTS

<b>TRANSMITTAL LETTER</b>	<b>Page</b>
Town Manager's Budget Message	i-xi
<b>INTRODUCTION SECTION</b>	
General Information	1-5
Town of Lauderdale-By-The-Sea List Of Principal Officials	6
Town of Lauderdale-By-The-Sea Organizational Chart	7
Budget Timetable	8
Budget Process, Financial Structure and Budgetary Control	9-12
Tax Bill Distribution Chart	13
Comparative Position Count	14-15
Table of Millage Rates for Broward County Municipalities	17
Financial Overview, Revenue and Financial Reserve Policies	18-20
Surplus Policies and Fund Balances	21
Carry Forward Balances and Projected Fund Balances	22
Investment, Debt Management Policies and Administration	23-24
Debt – Percent Of Assessed Value	25
Budget Summary – All Funds	26
Performance Measures	27-28
<b>FINANCIAL SECTION</b>	
Consolidated Budget Summary By Fund	29
Executive Summary of Budget	30-33
General Fund Revenues - Sources of Funds	34
Revenue Summaries By Fund	35-39
Governmental Type Funds Revenue Summary	40
Proprietary Funds Revenue Summary	41
Special Revenue Funds Revenue Summary	42
Expenditure Summaries By Fund	43-44
General Fund Expenditures Detail & Changes	45-46
General Fund Expenditures by Budgetary Department	47-49
Capital Improvement Fund Expenditures Detail & Changes	50
General Fund & Capital Improvement Fund Expenditure Summary	51
Proprietary Funds Expenditures Detail & Changes	52
Proprietary Funds Expenditure Summary	53
Special Revenue Expenditures Detail & Changes	54
Special Revenue Funds Expenditure Summary	55
Mission & Vision Statement, Short Term Goals	56
Long Term Goals, Accomplishments	57
<b>GENERAL FUND</b>	
Legislative and Policy	60-61
Donation-Non-Profit Organizations	62-63
Municipal Building-Chamber of Commerce	64-65
Executive – Town Manager / Administration	66-69
Town Attorney	70-71
General Government	72-73
Police	76-77
Fire	78-79
Fire Rescue	80-81

## TABLE OF CONTENTS

<b>GENERAL FUND (continued)</b>	
Development Services	82-83
Sanitation	86-87
Public Buildings	88-89
Public Works	90-91
Community Standards	92-93
Parking Enforcement	94-95
Recreation	98-99
Beach	100-101
Inter-Fund Transfers	102-103
<b>SPECIAL REVENUE FUNDS</b>	
Police Law Enforcement Description and Projects	106
Police Law Enforcement – Revenues & Expenditures	107
Police Law Training Description and Projects	108
Police Law Training – Revenues & Expenditures	109
<b>PROPRIETARY FUNDS</b>	
Water & Sewer Fund Description and Projects	112
Water & Sewer Fund - Revenues & Expenditures	113
Stormwater Utility Fund Description and Projects	116
Stormwater Utility Fund - Revenues & Expenditures	117
Parking Revenue Improvement Fund Description and Projects	120
Parking Revenue Improvement Fund - Revenues & Expenditures	121
<b>CAPITAL IMPROVEMENT FUND</b>	
Capital Improvement Fund Description and Projects	124-126
Capital Improvement Fund - Revenues & Expenditures	127
<b>STATISTICS</b>	
General Information	131
General Governmental Revenues By Source - Last Ten Fiscal Years	132
General Governmental Expenditures By Source - Last Ten Fiscal Years	133
Gross Taxable Values – Last Ten Fiscal Years	134
Adopted Millage and Comparison Of Debt Millage Levied - Last Ten Fiscal Years	135
Direct & Overlapping Governments – Last Ten Fiscal Years	136
Proprietary Funds Revenues and Expenditures By Source - Last Ten Fiscal Years	137
Special Revenue Funds Revenues and Expenditures By Source - Last Ten Fiscal Years	138
<b>GLOSSARY</b>	
Glossary of Terms	140 –146



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Lauderdale By The Sea  
Florida**

For the Fiscal Year Beginning

**October 1, 2006**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town Of Lauderdale By The Sea, Florida for the Annual Budget beginning October 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Town of  
**LAUDERDALE-BY-THE-SEA**

4501 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308-3610  
Telephone: (954) 776-0576 • Fax: (954) 776-1857

OFFICE OF THE  
TOWN MANAGER

Date: October 01, 2007

Mayor Oliver Parker  
Vice Mayor John Yanni  
Mayor Pro Tem Chuck Clark  
Commissioner Jerry McIntee  
Commissioner Jim Silverstone

Honorable Mayor and Commissioners:

In accordance with Article V, Section 5.5 (7) of the Town of Lauderdale-By-The-Sea Charter, I am herewith submitting for your consideration the Town Manager's Annual Budget Proposal for the Fiscal Year commencing October 1, 2007.

The budget proposal before you represents the budgetary policy direction expressed to me by the Town Commission. This budget document demonstrates the Town's commitment to improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.

As the Town begins its 60<sup>th</sup> year, maturity brings aging infrastructure, changing demographics, property tax reform and an eventual slowing of revenue growth. Just as the Town Commission, Town citizens and Town staff have risen to the task of building a prosperous Town, we are ready to maintain financial stability and continuation of services during these changing times. The fiscal 2007 budget represents the funding of our strategic roadmap to the future. As such, it is more than just estimated revenues and appropriations. This document serves four basic purposes.

1. A policy document defined and approved by the Town Commission as to the direction the Town will move going forward.
2. A financial plan that defines the various sources of funds to be collected as well as the services, programs, and activities that will be provided to the citizens.
3. An operational guide for department directors and legislative personnel pertaining to the structure of programs and activities.
4. A communication device providing the public and other entities with a document defined in layperson's terms as opposed to the old governmental financial numbers format. The budget as a communications device is designed to be user friendly with summary information in text, tables and graphs. The budget document includes historical data and a glossary of budget terms for reference.

In addition to the budget timetable the budget process is fully discussed in the budget document on pages eight thru twelve.

The total of all funds budget for fiscal year 2007-2008 is \$ 28,033,872. The total of all funds budget represents an overall increase of \$1,457,249 or approximately 5.49% over fiscal year 2006-2007 amended budgets. The budget is balanced pursuant to the laws of the State of Florida. A significant portion of the increase is driven by higher property values, which enable the Town to fund additional capital improvement projects.



### **Mission Statement**

The Commission is committed, under complete transparency, to pursue the will of the people, and acknowledge that any decisions shall maintain and enhance the charm and pattern of a people friendly seaside village.

### **Vision Statement**

The Commission is committed to supporting our citizens, so that they may uphold civic pride and quality of life within our Town and continue to reside and/or pursue business within our charming community.

### **Short Term Goals**

#### **Administration:**

*Continue to responsibly manage the Town's resources and improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.*

#### **Municipal Services:**

*Achieve improved customer service by maintaining an open door policy in Town Hall to address concerns of residents and visitors. Continue to disseminate accurate information in a timely manner via the town's cable channel, monthly newsletter and website.*

#### **Economic/Physical Development:**

*Continue to aggressively pursue grant funding for current and future capital improvement projects.*

## Long Term Goals

*Ensure a financially responsible government and an economically vital community. Protect and provide effective services to residents allowing them to live their lives to the fullest. Continue to improve infrastructure to assure the continued success of our primary industry "tourism", and maintain a healthy environment and quality of life for residents and visitors.*

Our long-term goals are based on the Town's Master Plan and are established within the five-year capital improvement program. Projects are reviewed and prioritized by the Town Commission from recommendation of the Master Steering Committee.

The Town continues to provide effective services to residents allowing them to live their lives to the fullest extent possible. In addition, the Town continues to provide infrastructure to assure the continued success of its primary industry, "tourism".

The Town is committed to maintaining emergency reserves in order to have the flexibility to react appropriately, and plan for the unexpected so as to not adversely impact all residents from such event.

Note that all department short term and long-term goals are on pages sixty through one hundred and three details objectives, achievements and accomplishments are fully discussed.

## **COMMISSION AND MANAGEMENT FINANCIAL POLICIES AND PRIORITIES**

The Town administration and Town departments continue to monitor spending, implement new management strategies, and recommend new policy initiatives. Careful budget monitoring and management practices have significantly improved the Town's overall budgetary position.

Our organization-wide financial and programmatic policies, and goals are clear. The administration continues to work incrementally to build the financial strength of the Town, by developing non-ad valorem and user-based revenue sources, by holding the line on property taxes, and by building the Town's financial reserves through proper budgeting strategies. The Town has enabled the Water and Sewer as well as Parking Proprietary Funds to decrease their reliance on the General Fund by implementing user fees, assessments and parking meter revenues.

Our Fund Balance/Carryforward Policy continues to be one of using the year-end carryforward to pay down existing promissory notes borrowed for capital improvements to remain within the 10% debt limit set forth by administrative policy in addition to:

1. Set aside additional funds in the Emergency Reserve.
2. Set aside additional funds in the General Fund Operating Reserve.
3. Set aside additional funds in the Capital Assets Depreciation accounts.
4. Carryforward not budgeted for general operating expenses.

## **AVAILABLE RESOURCES**

The Town continues to adequately maintain reserves in order to eliminate the Town's dependence on the year-end Fund Balance. The current available reserves as of September 30, 2007 are approximately:

1. General Fund Emergency Reserve - \$ 2,302,028.
2. General Fund Investment Operating Reserve - \$ 4,744,875.
3. General Fund Capital Assets & Equipment Account - \$ 1,510,969.

The General Fund Investment account balance represents approximately \$2.6 million dollars of loan proceeds that have not been designated for future capital improvement projects or property acquisition.

## **FY06/07 BUDGET – LAST YEAR**

We have successfully attained many accomplishments to be proud of during the past year. The Town has won numerous awards and continues to respond quickly and effectively to our residents maintaining our culture of outstanding customer service.

### **Major Accomplishments**

I believe the Town Commission can be proud of the numerous accomplishments this fiscal year. The below is a list of completed projects, grant awards and revised policies completed during fiscal year 2006/2007.

- Grading, irrigation and placement of sod of El Prado temporary park for use by the public.
- Installation of park furniture tables, benches, and waste receptacles have been installed at Washingtonia and El Prado Parks.
- Temporary resident parking designated at a nearby area of El Prado across from Jarvis Hall adjacent to SRA1 where parking spots were striped, parking bumpers and parking signs were installed.
- Replanting of palms – north shops on Commercial Blvd where new MacArthur palms have been planted along the sidewalk adjacent to storefronts.
- Parking meter hoods were purchased for use when meter fees are waived which indicate Town is offering complimentary parking.
- Tennis court has been resurfaced and the tennis court fence has been repaired.
- Annual palm trimming on Town property and right-of-way have been trimmed for the 2007 hurricane season.
- Dog waste dispensers were installed the length of El Mar Drive.

- The Garden Club rear garden project where landscaping was done, trees were planted and a mulch pathway was installed. The Garden Club also planted a Patriot Tree.
- Bougainvillea Drive surface parking lot was completed and opened to the public on July 25, 2007.
- Pine Avenue Portal – Broward Greenshade Grant – trees and sea oats were planted at the portal.
- Dedication signage installed at the remaining four beach portals.
- Commission approval of recommended changes to the Comprehensive Purchasing Manual. The revisions as presented were unanimously approved.
- Commission approval of recommended changes to Unified Land Development Code (ULDC). The revisions as presented were unanimously approved.
- Successfully operated and entered into an agreement for another year of the Community Bus Program Pelican hopper bus with the Broward County Department of Mass Transit.
- Successfully operated and entered into an agreement for another program year of the Senior Center Activity Center with the Broward County - Department of Community Development.
- The Town received another award for “Distinguished Budget Presentation Award” from the Government Finance Officers Association of the United States and Canada for the Towns budget document.
- The Town received another award for “Excellence in Financial Reporting” from the Government Finance Officers Association of the United States and Canada for the Town’s Comprehensive Annual Financial Report (CAFR).
- Successfully implemented another full year of Senior Center Activity Center and received funds from Broward County Development Block Grant (CDBG) to assist in the funding of the senior center.
- Street Canopy project was a success as funds were received from Broward Beautiful Greenshade grant to assist in the funding of the tree canopy program.
- Capital Improvement Fund (CIP) was improved expanding upon our five-year project recommendations; project estimates were refined which improved our CIP policy objectives and enabled the Town to undertake new projects next year.
- Successfully negotiated an agreement with Chen and Associates, Inc. for Town engineering services to improve our ability to speed up implementation of our infrastructure programs and beautification efforts.
- Risk Management successfully continued to monitor and improve the Town’s insurance coverage’s and participated in the Florida League of Cities premium credit programs. This led to an additional \$ 26,150. savings in the current fiscal year. Since entering the Town in the premium credit program the Town has saved more than \$275,000.

- Successfully improved our rating to Class 8 in the Community Rating System (CRS) program, a Federal Emergency Management Agency (FEMA) program that provides a 10% savings to our residents on their Flood Insurance policies.
- Successfully negotiated an agreement with Keith and Schnars, PA for Town planning services to improve our ability to speed up implementation of our infrastructure programs and beautification efforts.
- Beach swimming buoy maintenance project in which buoys and hardware were inspected and/or reattached by American Underwater Contractors.
- Completion of the lift station project at Sunset Lane. Residents are currently hooking up to the new sanitary sewer system.
- Successfully transferred the Town's web page from external provider to in house server. Webmaster is now a town employee and changes done internally.
- Implemented a fleet maintenance program for all Town vehicles.

## **FY07/08 BALANCED BUDGET – NEXT YEAR**

### **ATTAINING OUR FINANCIAL AND BUDGETARY GOALS AND OBJECTIVES**

Next year's budget proposal and tax rates are based upon my previous discussions with and direction of the Town Commission. FY07/08 year-end budget projections were based on our best available financial data to date, recommendations from staff, and administrative review. With last year's accomplishments behind us, we look forward to new challenges in the upcoming fiscal year. The fiscal year 2007-2008 budget focuses on maintaining and improving service levels, continuing projects in progress, improving processes and practices, replacing or repairing infrastructure and equipment as needed, and improving on an already sound financial position.

The budget FY 07/08 reflects a millage rate of 4.1012, which will approximately generate the same revenue stream as last fiscal year. The millage rates decreased .2488 mills as a result of the Town's taxable value as well as compliance with the implementation of mandated state legislative tax reform. Through infrastructure and beautification improvements, the Town's total property valuation increased to \$ 2,332,415,928 an increase of approximately 8.5% over the current fiscal year. The proposed budget reflects reduction of full-time positions, operating expenses and contractual services. Although reductions were possible, funding has been set aside for reserves in an event of a hurricane, Bert J. Harris legal funds and/or unanticipated expenditures. In addition, funds have been allocated to the Capital Improvement Fund. The Town Commission approved approximately \$9.9 million in funds for town wide capital improvement projects in fiscal year 2007-2008. While program modifications and capital improvement projects will be discussed in detail in later sections of the budget document, some of the Town's short-term goals for FY 07/08 are listed below.

- Beach Access Ways - permits are to be obtained by October 15, 2007 as a contract has been awarded for the construction of sidewalks in the area AIA in

front of the Sea Watch Restaurant and Cristelle Condominiums to provide additional access ways to the beach. Project is schedule to be completed before the end of year 2007.

- Bel Air Sewers - the design, permitting and contract award has been completed and approved by The City Of Pompano. The issuance of permits will be completed by October 15, 2007 in order to complete the construction of sanitary sewers and installation of drainage in order that this project be completed by August 30, 2008.
- Bougainvilla Parking Lot - the Town Commission approved to have an entrance to the parking lot on AIA to make it more accessible. Design is completed and has to be submitted to FDOT for permitting approval in order to award the contract. It is anticipated this project should be completed by June 2008.
- Leisure Towers parking lot - the boundary survey is in progress for the issuance of the building permit. The surface parking lot is expected to be completed by December 1, 2007 and will provide residents with additional parking.
- Seagrape Sidewalks North -Florida Power Light (FPL) and American Telephone Telegraph (ATT) have finalized the locations of utility poles. A boundary survey is being finalized, subject to issuance of Broward EPD permit. The contract has been awarded and once residents have been informed of right of ways issues the sidewalk, drainage and landscape project is going to commence in order to complete this project before September 2008.
- Jarvis Hall Portico Enclosure - the bidding documents are in the building department for permit issuance. The project has been awarded but due to the new code requirements this project has encountered a delay. This project is expected to begin January 2008 with a completion date of April 2008.
- Generator Relocation - drawings and construction documents have been received and the contract has been awarded. It is anticipated that this project be completed by July 1, 2008 before the hurricane season.
- Beach Pavilion - Town Commission has chosen a design of the Pavilion. Additionally the Commission will make selection of the architect for the design and construction administration of the pavilion architect is expected to be chosen in December 2007. This project is projected to go out for bid in February 2008. This project must have Certificate Of Occupancy by December 2008 in order for the Town to receive grant funds earmarked by the County.

The above list is not intended to be comprehensive, but rather to indicate projects that will be undertaken and accomplishments the Town Administration and Town staff expect to successfully complete in addition to the day-to-day operational responsibilities. Routine tasks, which comprise most of our workload, are ongoing.

### **Strategic Planning Process**

The fiscal year 2007-2008 budget also focuses on building for the future, The Towns ongoing strategic planning process is an affirmation and continuation of a vision that

started years ago by the Visioning Steering Committee which is now supported by the Master Steering Committee that provides feedback from citizens, family, condominium and business owners. It is know that the greater the participation, the greater is the sense of ownership. Following is a list of projects that will begin the process in FY 07/08 and will be considered for implementation in future years:

- Town Entry Ways Vision -Town Commission approved Town Engineers for design and construction administration of this project. Design and bidding documents have been completed. The project is pending approval of contract award in January 2008. The Florida Department Of Transportation (FDOT) requires a General Use Permit application with engineering approval and sealed plans. It is anticipated that this project be completed by September 30, 2008. If project is well received by residents and business owners the administration expects to recommend to the Town Commission to continue with a similar project subject to securing funding in the east and west entryway of the Town.
- Town Sidewalk Inspections - this is the first year the Town has begun a comprehensive program to repair and maintain Town owned right of way throughout the community. In conjunction with the City of Fort Lauderdale the Town has awarded contract to Florida Youth Conservation Corps. Funds have been allocated in the budget to begin major sidewalk repair and maintenance and have project completed by April 2008. If project is well received by residents and business owners we expect to recommend to the Town Commission to continue this project in FY 08/09, subject to future funding.
- Bus Stops and Shelters – Broward County awarded a contract for improvements to bus stops within the County. The Town is awaiting the draft interlocal agreement for review by staff and then will be able to make a recommendation to the Town Commission to approve. Information on funds available from Broward County for purchasing bus shelters has also been requested. Funds have been allocated in the budget to begin this process. If project is well received by residents we expect to recommend to the Town Commission to continue this project in FY 08/09, subject to future funding.
- Streetscape Project - The Town is awaiting final review of the Local Agency Program (LAP) certification from District 4 of the Florida Department of Transportation (FDOT). It is anticipated that the review process by FDOT will be completed by September 30, 2008.
  - FY08/09 - selection of the engineer for the preliminary design, project projected and construction administration cost. At this time, we anticipate requesting additional funds from the State Bid documents prepared for selection of project contractor.
  - FY09/10 – contract awarded and construction begins shortly thereafter SR A1A, Pine Avenue to Terra Mar Drive.
- Palm Club Sewers - contract for design and permitting process has been awarded to Chen and Associates, Inc.
  - FY08/09 – bid documents and award of construction contract and construction schedule to be determined.

- FY09/10 – notice to proceed to be issued and construction to be completed by September 30, 2010.
- Beach Re-nourishment - the Town has submitted their estimated share of estimated cost and is awaiting final review of the Broward County' Shore Protection Project for realization of federal and state reimbursement. It is anticipated that the review process by FDOT will be completed by September 30, 2008.
  - FY08/09 - The County is providing administrative and technical support to undertake a study of the applicability of erosion control in order to slow erosion along beach areas. In addition, procurement issues must be addressed.
  - FY09/10 – Contract is to be awarded and beach re-nourishment project anticipated to be completed by September 30, 2010.

### **Major Policy Initiatives, Financial and Budgetary Goals and Objectives for FY07/08 To Meet Our Mission**

The following are brief summaries of my recommendations concerning major policy initiatives, goals, and objectives that should be established or carried out in the coming fiscal year(s) to meet our Mission. Although the current or former Town Commission (s) has set many of these policies, others have been addressed at individual Town Commission meetings where these topics will be considered.

### **Budget Considerations**

As we approached next year's budget proposal, there were several projects and/or issues that possibly had a major impact on the budget.

### **Capital Improvements**

The Town must commit extra funds to pay for its deteriorating infrastructure and for beautification. Because our resources were limited, we approached this on a pay-as-you-go basis. The Town's needs are critical, and this seems to be largely acknowledged by most Town residents.

The Town Commission has continually prompted staff to find ways to address our capital needs more quickly. Our response has been 1) restructuring of the Town's ailing financial base; 2) undertaking project design, preparation, and administration 3) borrowing, and subsequently, restructuring \$10 million on ten-year bank loans. Previous recommendation remains the same, and the staff recommendation will continue to provide an infusion of funds to continue to quickly pay for our capital improvement, beautification, and infrastructure needs.

The Town is moving strongly into high-quality redevelopment. Improved infrastructure, updated zoning protection, new buildings with improved architecture, increased beautification, and a healthy and economically viable business district all contribute to a healthy municipality. When done properly, the Town residents' taxes

will remain low and services high. Alternatively if there is no redevelopment higher taxes and reduced quality of life will prevail.

### **Administrative Reforms and Financial and Budgetary Policy Development**

As you know, recommendations in the past years have been geared to improving the financial and administrative systems of the Town within our limited staffing capabilities. Our ongoing policies to that end are to improve our economic redevelopment, increase user-based fees, increase grant acquisitions and awards, recover operational and administrative costs where possible, and build reserves for emergencies. Our staff resources are carefully evaluated annually in line with future requirements. Two key components to systems reform are the continued development of modern procurement policies, practices, and development of contemporary human resources policies designed for small municipalities.

### **Prior Budgetary Policy Initiatives**

Though we have made significant strides in our policy goals in the current fiscal year, we remain focused on improvements in the areas identified in prior budgets. This budget proposal reflects our previous commitment to maintain our current service levels and provide adequate funding for capital improvement projects. In addition, funding has been provided to maintain recreational and cultural programs

The Town Commission's budgetary policy is to give cost-of-living adjustments (COLA) to all management and nonunion employees, effective the first full pay period, tied to the annual Broward inflation index projections available by October 1 of the fiscal year (typically around 3.5%). We have calculated the increases at 5% at the time the budget is being prepared. It is important that employee base salaries keep up with the rate of inflation. Commission COLA's are set at 5% by policy

Our group medical insurance benefit with Blue Cross covers most of our rank and file full time employees, and management employees and their family. In fiscal year 2007/2008, premiums slightly increased and we anticipated negotiating under the same terms.

The Town Commission and I concurred that the Town should maintain an adequate Emergency Reserve in the event of a major catastrophe. In addition, municipalities regularly maintain 5% of their operating budgets in reserve, which should equate to at least three months of operating expense.

The Town is in business to provide needed services and infrastructure for our citizens. As a general rule, if reserves are sufficient, services are satisfactory and infrastructure needs are being met, then budgetary surplus should be utilized to reduce debt and continue to fund major capital improvements projects.

## SUMMARY

The budget incorporated some of the recommendations made during our budget meetings. I reduced unnecessary operating expenditures; reduced contractual services, adequately funded our operations, maintained our current service level and simultaneously addressed our very urgent need for capital projects and community revitalization. Because of escalating property values, the FY 07/08 budget includes 0.2488 mil decrease in the ad valorem operating millage rate reducing the Town's overall tax rate by approximately 5.7195%. Currently, approximately 79% of local taxes go to the Broward County Government, Broward County School Board, and other local jurisdictions.

A key component to the Town's financial stability is the ability of the Town's other funds to be self-supporting. To maintain this financial stability, rates and fees are reviewed annually to lessen the burden of General Fund. The FY 07/08 budget is a prudent financial plan. All items are designed to enable the Town to enjoy continued financial stability while maintaining a low millage rate and at the same time provide service levels that address the changing needs of the Town, residents, and visitors.

Our community and economic development efforts have been rewarded with the recruitment of several new businesses to the area, including Wings Beachwear and 101 Ocean. We have had tremendous interest in our new mixed-use district for Anglin Square, the Town's main street, and anticipate a spell of upcoming activities.

With last year's accomplishments behind us, we look forward to new challenges in the upcoming year. The FY 07/08 budget represents the funding of our strategic roadmap to the future as demographics continue to change. It is much more than just estimates of revenues and appropriations. This budget document serves four basis purposes. 1. A policy document that is defined by the Town Commission as to the direction the Town is moving. 2. A financial plan that defines the sources of funds to be collected as well as the services, programs, and activities residents can expect. 3. An operational guide for department directors on how programs are funded. 4. A communication device that provides the public with a document in layman's terms to understand how the Town operates.

I wish to extend my sincere appreciation to the Finance staff for their participation in the preparation of the FY 07/08 budget and to the Mayor and Commission for their leadership and guidance. I would also like to recognize the effort of Kathleen O'Brien who worked many early mornings and late evenings in assisting me to make this document possible. Much of this commitment can be attributed to high employee morale. A dedicated staff, a forward-looking Town Commission, and supportive residents have supported our past successes. For that we thank you.

Respectfully submitted,

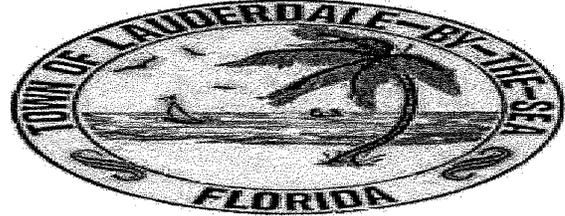


Esther Colon, Town Manager

*Introduction*  
*Section*

## LOCATION AND SIZE

Location: 26.18843 N, 80.09579 W  
Acreage: 627



Lauderdale-By-The-Sea is located on Florida's "Gold Coast" in Broward County and is approximately 8.5 miles in area. The Town of Lauderdale-By-The-Sea is thirty miles north of Miami and thirty-three miles south of Palm Beach. It is bordered on the north by the City of Pompano Beach, on the south by the City of Fort Lauderdale and on the west by the Intracoastal Waterway.

The Town Commission is responsible for passing ordinances, adopting and amending the annual budget, approving large purchases, adopting resolutions and appointing the Town Manager, the Town Attorney and various boards and advisory groups.

## POPULATION

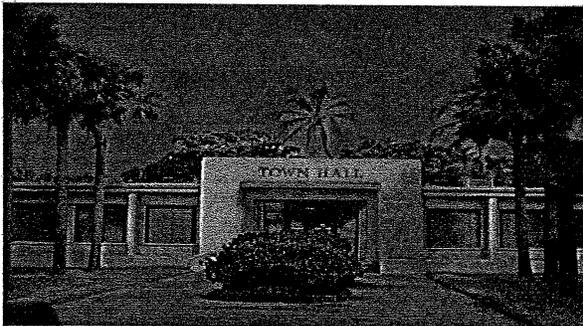


The Town of Lauderdale-By-The-Sea has a year-round population of approximately 5,991 residents. The peak seasonal population is approximately 9,800. The Town is primarily a residential community. The major industries within the Town are retail trade, tourism/hospitality, finance, insurance and real estate.

The Town Manager is the Chief Administrative Officer of the Town and is responsible for carrying out the policies and ordinances of the Commission, directing all Town employees, appointing and removing subordinate employees, preparing and submitting the annual budget and overseeing the day-to-day operations of the Town.

The Town Commission meets regularly on the second and fourth Tuesday of each month at 7:00 p.m. in Jarvis Hall, 4501 Ocean Drive, Lauderdale-By-The-Sea.

## CITY GOVERNMENT



The Town's public safety program includes police, fire, fire rescue and development services.

Police Protection services are provided by the Broward County Sheriff's Office through a contractual obligation.

The Broward County Sheriff's Office through a contractual obligation also provides Emergency Medical Services (EMS) and Fire Protection services.

The Town operates under a Commission-Manager form of government. Policymaking and legislative authority are vested in the Town Commission, which consists of a mayor, a vice-mayor and three commissioners.

Development services include planning, zoning and code enforcement. Building permits and inspections are provided by the Broward County Building Department under the supervision of the Director of Development Services.

## RECREATION

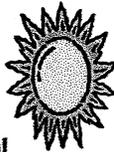
The Town provides oceanfront beaches, tennis courts, basketball, soccer practice field, shuffleboard, bocci ball courts, a children's park, and senior activities center.



Public Works department is responsible for the maintenance of public buildings, park grounds, equipment, streets and roads, storm water and sanitary sewers.

## CLIMATE

Lauderdale-By-The-Sea's southern location and beachside produce an unvarying subtropical climate. The average annual temperature is 76 degrees. Average annual rainfall is about 60 inches and received mostly in the form of showers in the summer and fall seasons.



## HOSPITAL FACILITIES

The North Broward Hospital District and other private local hospitals service the Town of Lauderdale-By-The-Sea.

## TRANSPORTATION

Lauderdale-By-The-Sea is part of a tri-county area, which has a well-developed transportation system encompassing land, air and sea travel.

## HIGHWAYS

The Town is traversed north to the south by a two-lane State Road A1A bordering on the Atlantic Ocean and east to west by State Road Commercial Boulevard.



## AIR TRAVEL

Major commercial airlines serve the Town of Lauderdale-By-The-Sea through the Fort Lauderdale/Hollywood International Airport; Palm Beach International Airport to the north and Miami International Airport to the south.



## BUS LINES

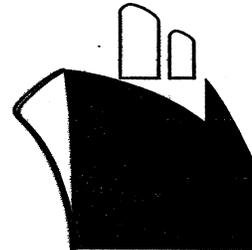
The Town operates a community bus, which provides residents local transportation year round.

Broward County provides bus service linking Lauderdale-By-The-Sea with other cities and areas of the county. Greyhound Bus Lines have local agents and service to all parts of the country.



## SEA

Lauderdale-By-The-Sea is located near three seaports: Port Everglades, the Port of Palm Beach and the Port of Miami.



## EDUCATION

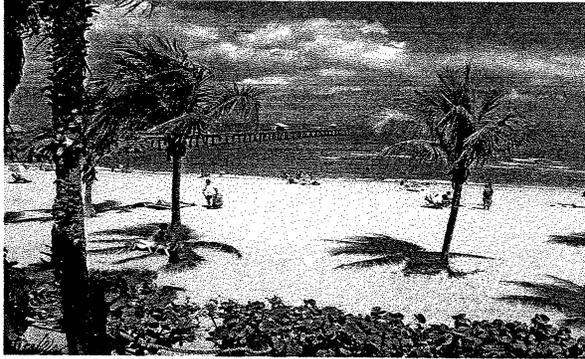
The Town of Lauderdale-By-The-Sea does not have any public or charter schools located within its jurisdiction. However, children who reside within the Town have numerous educational opportunities in the surrounding areas, the Broward County School System and many other private and parochial schools.



## EMPLOYMENT

Employment within the Town is primarily executive/managerial, professional, sales and hospitality. The major industries within the Town are tourism, retail trade, finance, insurance, real estate and hospitality.

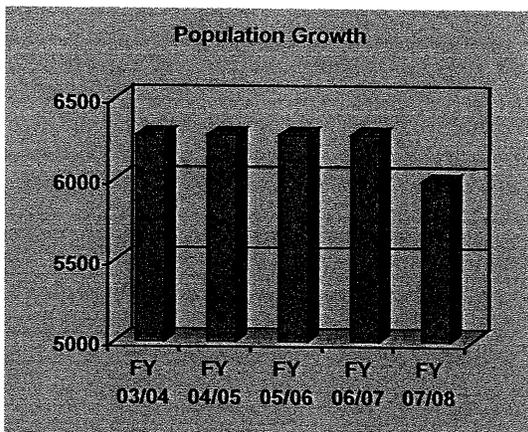
## GROWTH & REDEVELOPMENT



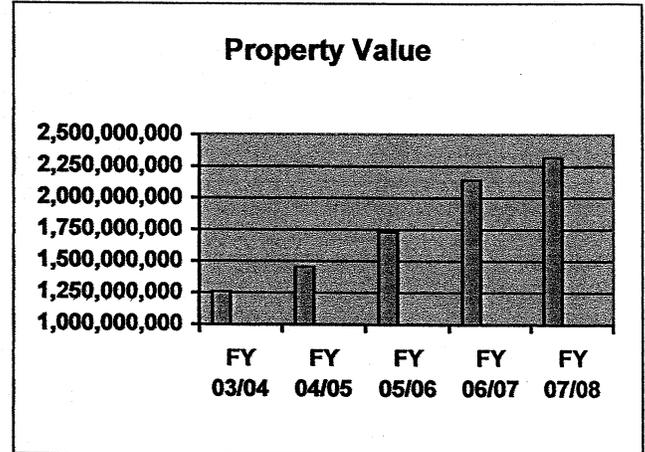
Because of the Town's prime seaside location it can be expected to participate in the region's economic growth from tourism and other industries. The popularity of our beaches continues to push our property values upward.



The Town successfully annexed unincorporated areas in fiscal years 1997-1998, 2001-2002, 2002-2003, which significantly contributed to the Town's economic growth. The Town's population has increased from 2,990 in 1990 to a current population of approximately 5,991 in 2007.



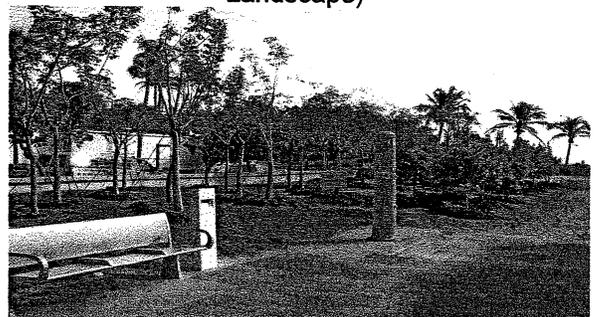
The Town of Lauderdale-By-The-Sea has been subject to increasing redevelopment of single-family homes as well as commercial properties over the past several years demonstrated in the continued increase of property values.



The Town is poised to move strongly into redevelopment by improving infrastructure, acquiring land, funding capital improvement projects and supporting a healthy economical business district.

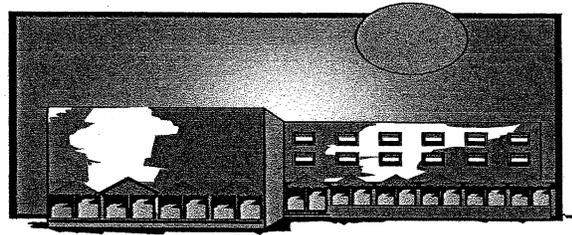


**Pine Avenue Portal – Greenshade Grant  
(Before and After  
Landscape)**



## Property Value and Construction

### Last Five Fiscal Years



Fiscal Year	Gross Taxable Value	Construction	
		Residential Values	Commercial Values
2002-2003	\$1,141,197,502	\$34,395,973	\$4,515,593
2003-2004	\$1,259,147,591	\$31,375,857	\$5,529,443
2004-2005	\$1,453,739,511	\$28,405,783	\$6,327,157
2005-2006	\$1,728,443,066	\$38,504,450	\$15,474,101
2006-2007	\$2,140,677,012	\$20,067,595	\$8,092,200

Source: Broward County Building Department: 9-30-07  
Broward County Property Appraiser: 10-01-07

### Principal Taxpayers and Assessed Value As of October 01, 2007

Taxpayers		Type of Business	Gross Taxable Value
Minto-Villas-by-the-Sea LLC	1	Condominiums	\$ 17,122,700
VCH Properties LLC	2	Hotel	\$15,794,450
Chateau De Mer LLC	3	Condominiums	\$14,268,970
Mintzer, Terri R.	4	Hotel	\$14,134,770
Pier Point LLC	5	Condos/Townhouses	\$10,579,310
Stanco Mgt. Inc. – Time Share	6	Condominiums	\$7,829,830
Driftwood Beach Club, Inc.-Time Share	7	Condominiums	\$5,890,220
Buena Vista Oceanside LLC	8	Hotel	\$5,280,000
Florida Power & Light Company	9	Utility	\$ 5,275,342
Gulf Eastern Prp Mgmt Inc-Time Share	10	Condominiums	\$ 4,685,910

Source: Tax Roll of Broward County, Florida  
10/01/07

# Population



Year	Town of Lauderdale-By-The-Sea		Broward County		State of Florida	
Year	Population	% Change	Population	% Change	Population	% Change
1960	1,327	-	333,946	-	4,951,000	-
1970	2,879	117%	620,100	85.7%	6,791,000	37.2%
1980	2,639	-8.3%	1,018,257	64.2%	9,746,000	43.6%
1990	2,990	13.3%	1,255,488	23.3%	12,938,000	32.8%
2000	3,221	7.7%	1,623,018	8.0%	15,982,378	7.15%
2007	5,991	85.0%	1,753,162	8.0%	18,089,888	13.2%

Source: Bureau Of Economic & Business Research - University of Florida, April 3, 2006 (LBT's)  
 Source: U.S. Census Bureau - State and County Quick Facts - 2008 Estimate

	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08
<b>NO. OF EMPLOYEES Full Time &amp; Contractual</b>	126.5	135.0	134.5	154.5	91.5
<b>POPULATION</b>	6,278	6,278	6,278	6,278	5,991
<b>EMPLOYEES (Per 1,000 Population)</b>	20.15	21.50	21.42	24.61	15.27

**Town of Lauderdale-By-The-Sea**  
**List Of Principal Officials**

October 01, 2007

**TOWN COMMISSION**

Oliver Parker, Mayor  
John L. Yanni, Vice-Mayor  
Charles Clark, Mayor Pro Tem  
Jerry McIntee, Commissioner  
Jim Silverstone, Commissioner

**TOWN MANAGER**

Esther Colon

**TOWN ATTORNEY**

James A. Cherof

**TOWN CLERK**

June White.

**DIRECTOR OF FINANCE & BUDGET**

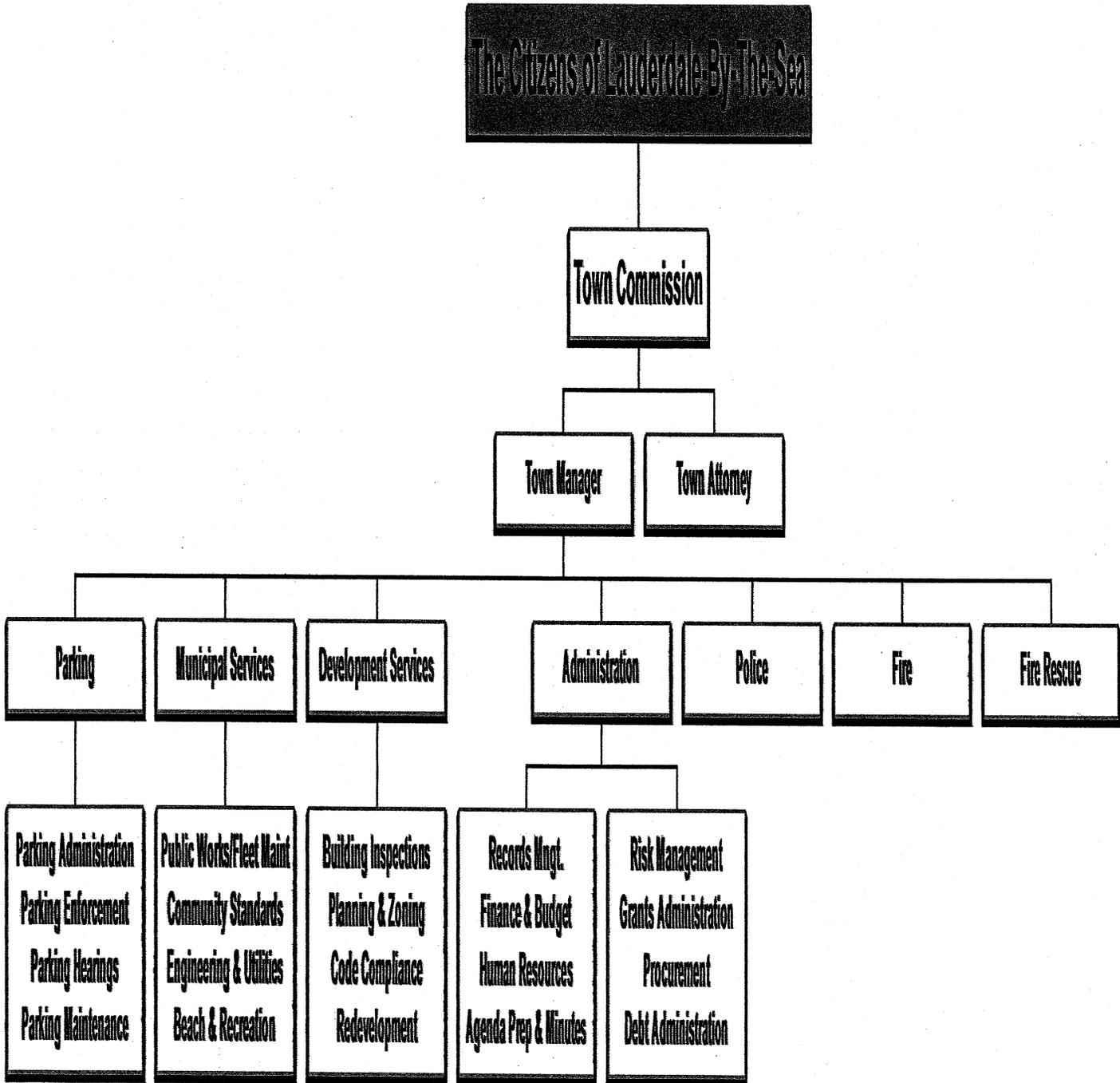
Martin D. Sherwood

**TOWN AUDITORS**

Rachlin Cohen & Holtz LLP  
Certified Public Accountants & Consultants

# Town of Lauderdale-By-The-Sea Organizational Chart

October 01, 2007



**Town of Lauderdale-By-The-Sea  
Fiscal Year 2007/2008  
Budget Timetable**

<b><u>Date:</u></b>	<b><u>FY 2007/2008 Budget Preparation Activity</u></b>
March 01	Budget data is collected and assembled.
March 31	Budget Preparation Worksheet given to Departments
May 26	Completed Department Budget Worksheets Due
June 1 - June 10	Department Budget Meetings w/ Town Manager
June 13 - June 24	Town Manager conducts Budget Review
June 30	County Property Appraiser certifies preliminary tax roll
July 31	Town Manager presents proposed budget to Town Commission
July 31	Budget Workshop Commission approves proposed millage rate
September 14	First public hearing held at 7:00 PM in the Commission Chambers. Commission adopts tentative millage rate and budget.
September 27	Second public hearing held at 7:00 PM in the Commission Chambers. Commission adopts final millage rate and budget.

# The Town of Lauderdale-By-The-Sea Budget Process

## THE BUDGET: THE PROCESS BEGINS

The fiscal year for the Town of Lauderdale-By-The-Sea begins on October 1 of each year and ends September 30 of the following year. This is mandated by Florida Statutes.

Budget planning is a year-round process. Budget Preparation begins in March and is designed to assist the Town's management in the development of short-term and long-term plans to ensure that Lauderdale-By-The-Sea remains a unique community providing a superior quality of life to its residents and visitors.

## BUDGET CALENDAR

Before the budget preparation begins, the administration updates the Town's Budget instructions for all departments involved in the budget process. These instructions are used in the actual preparation of the budget. The budget preparation itself begins in the month of March prior to the coming fiscal year. During this time, the Finance Division collects information on expected revenue as well as changes in expenditures.

Additionally, to minimize departmental time required to prepare budget requests, the Human Resource Division enters all personnel costs and benefits into the department spreadsheets. Departments are responsible for any new programs or new personnel.

The Budget requests are submitted on forms developed by the Administration to maintain consistency. To assist departments in budgeting and planning, the department heads are given the previous two year's of actual expenditures for their department, the present year approved budget and the total expenditures year to date. In addition to requesting dollars, the

departments must provide justification for each line item and goals and objectives for the coming year.

Each year the departments also submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost \$ 1,000 and up and result in a fixed asset for the Town. Items that qualify as capital improvement projects are those that cost at least \$10,000 and have a useful life of not less than five years.

Capital Improvement Program (CIP)  
Projects are forecast in the 5-Year CIP Plan to allow for advanced planning. Approved capital outlay and capital improvement projects are incorporated into the budget.

Future operating cost (e.g., additional personnel, maintenance or utility costs) associated with capital projects are discussed during the budget workshops. Anticipated operating cost are reviewed prior to completion of capital projects and included in the operating department in the appropriate budget year.

In June and July the Town Manager reviews the department's requests and submits to the Commission a proposed operating and capital budget for the ensuing fiscal year.

## Town Commission Approval

The Town Commission conducts budget workshops to discuss each department request. Changes are made to the budget per the Commission's instructions. The proposed budget is then revised incorporating these changes.

Two public hearings are conducted to obtain taxpayer comments prior to September 30th. The final budget and millage rate are adopted by ordinance at the second public hearing.

## **The Adopted Budget: The Process Continues**

The adopted budget contains less detailed information than the proposed budget. The proposed version consists of more text and departmental justification for line items. The proposed budget is used by the Town Commission and Town residents to provide input on Town services and adopted projects. It is very detailed and easily understandable. The final version of the document will contain the formally adopted budget for the coming year. No worksheets are contained therein since all decisions have been made and incorporated into the final budget.

The revenue historical summary for all funds is located on pages 40-42. The summary outlines actual revenues for a four-year period beginning with Fiscal 2002/03. This chart includes revenues, related reserves (carryforward) and interfund transfers for all funds.

The expenditure historical summary for all funds is located on pages 51-55. The summary outlines actual expenditures for a four-year period beginning with FY 2002/03. This chart includes expenditures and transfers related to departmental operating costs for all funds.

## **Basis Of Budgeting**

Annual appropriated budgets are adopted for the General Fund, Special Revenue Fund, Capital Improvement Fund, Parking Revenue Improvement Fund, Sewer Enterprise Fund and the Stormwater Utility Fund on a basis consistent with generally accepted accounting principles.

The budget is balanced for every fund. Total anticipated revenues shall equal total budgeted expenditures plus required undesignated fund balance reserves.

For the Town, the "basis of accounting" and "basis of budgeting" are the same for governmental funds, except for encumbrances, which are considered

expenditures in the budget but not in the financial statements. The budget document is presented using the modified accrual basis as described below.

## **Basis Of Accounting**

The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 30 days after year-end. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by proprietary funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when benefits of costs incurred are deemed to have been consumed or expired. Depreciation of fixed assets is recorded in the accounts of these funds.

## **Budgetary Control**

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The Town is required to undergo an annual audit of its general-purpose financial statements in accordance with generally accepted auditing standards and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town

conformity with generally accepted accounting principles.

The Town is required to undergo an annual audit of its general-purpose financial statements in accordance with generally accepted auditing standards and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Comprehensive Annual Financial Report with the Department of Banking and Finance pursuant to Florida Statutes, section 218.32.

The Town maintains an encumbrance accounting system as one technique of accomplished budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town's governing body.

As discussed earlier, the Town follows these procedures in establishing the budgetary data.

1. The Town Manager submits to the Commission an operating and capital budget for the ensuing fiscal year. The budget includes expenditures and the means of financing them.
2. Public Hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. The Town Commission, by motion, may make supplemental appropriations for the year.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, the Town Commission must approve any revisions that alter the total

appropriations of any fund. The classification detail at which expenditures must not legally exceed appropriations is at the fund level.

7. Unencumbered appropriations lapse at fiscal year end. Encumbered amounts are reappropriated in the following year's budget.

### **Budget Amendment Process**

After the budget has been adopted in October, there are two ways that it can be modified during the fiscal year.

The first method allows for Administrative budget transfers upon the approval of the Town Manager. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, the Town Commission must approve any revisions that alter the total appropriations of any fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level.

The second method provides for the Town Commission to transfer between different object codes, funds, or the Emergency Reserve Account any balance of an appropriation for which an appropriation for the current year is insufficient.

In order to formally effectuate budget amendments, the Town Commission, by motion, makes supplemental appropriations and then adopts an ordinance at the end of the fiscal year authorizing all transfers or amendments to the budget.

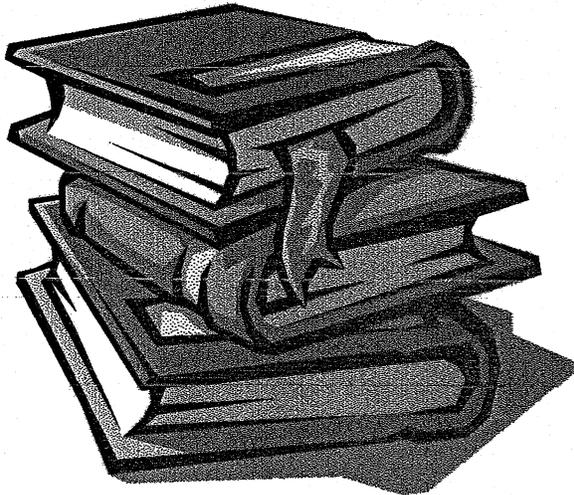


## How To Read The Budget Document

The budget document is organized by fund. Each fund includes revenues; expenditures and a description of each department and or program budgeted for that fund.

The General Fund has the largest number of departments, as it is the operating fund for the Town's services and activities, whereas the Capital Improvement Fund has the largest number of projects as it details multi-year capital improvement projects.

The budget document is made available to the public. Any questions regarding the material presented should be directed to the Department of Finance & Budget.



## The Budget Document

The Annual Operating Budget for the Town of Lauderdale-By-The-Sea is intended to serve four purposes:

### 1. The Budget as a Policy Document

As a policy document, the Budget indicates what services the Town will provide during the twelve-month period beginning October 1, 2007 and why. The Budget Message in the Introductory Section summarizes the problems facing the Town of Lauderdale-By-The-Sea and how the Budget will address them.

### 2. The Budget as an Operations Guide

As an operations guide, the Budget indicates how revenues are generated and services are delivered to the community.

The Departmental Budgets provide the number of authorized full-time personnel, contractual positions, budget changes, appropriations, and summary of expenditures.

### 3. The Budget as a Financial Plan

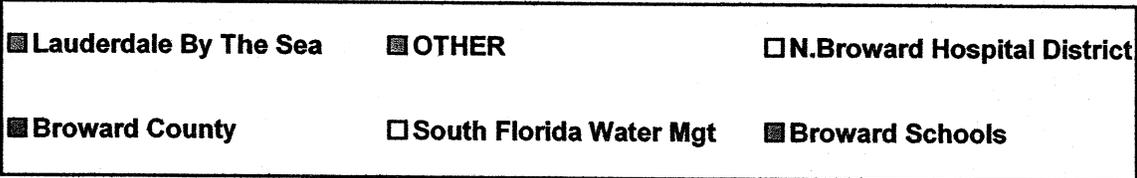
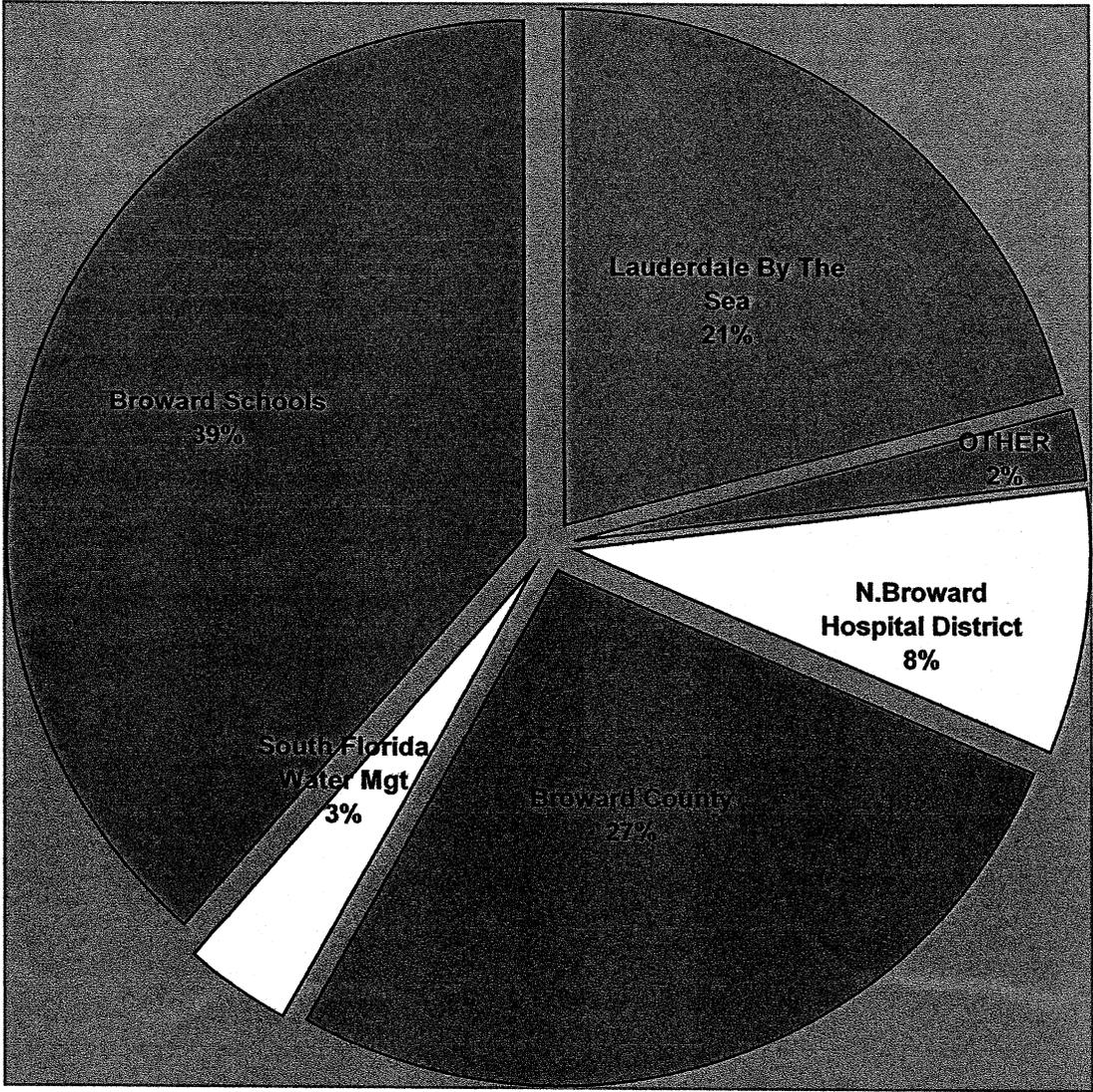
As a Financial Plan, the Budget outlines how much Town services will cost and how they will be funded. Revenues are projected based on historical and trend information. Intergovernmental revenues are confirmed with local, state and federal agencies. Expenditures are projected based on historical and trend information. Operating expenses related to anticipated completion of capital improvement projects are reviewed and incorporated within the appropriate department in the general fund.

### 4. The Budget as a Communications Device

The Budget is designed to be user friendly with summary information in text, tables and graphs. The budget document includes historical data and a glossary of budget terms for reference.

# TOWN OF LAUDERDALE BY THE SEA

## Tax Bill Distribution Chart



**Comparative Position Count (Funded Positions)  
2003/2004 - 2007/2008**

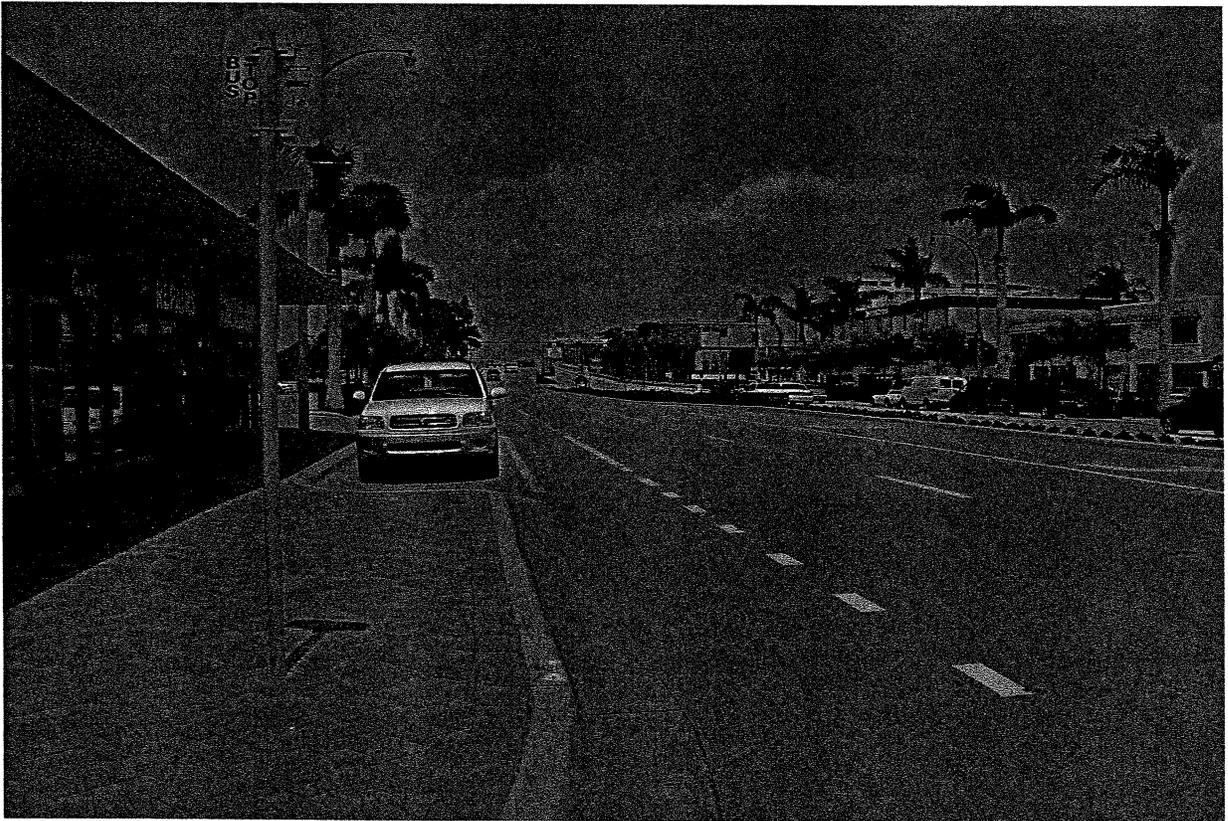
<b>POSITION TITLE</b>	<b>POSITION COUNT FY 03/04</b>	<b>POSITION COUNT FY 04/05</b>	<b>POSITION COUNT FY05/06</b>	<b>POSITION COUNT FY06/07</b>	<b>POSITION COUNT FY07/08</b>
<b>GENERAL FUND</b>					
<b>Legislative &amp; Policy</b>					
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioner	3	3	3	3	3
<b>Total Commission</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Administration</b>					
Town Manager	1	1	1	1	1
Assistant Town Manager	1	1	1	1	0
Town Clerk	1	1	1	1	1
Chief Deputy Town Clerk	1	1	1	1	0
Executive Secretary	1	1	1	1	1
Office Specialist	.5	1	1	1	1
Finance / Budget Director	1	1	1	1	1
Accountant	2	1	1	0	0
Accounting Specialist	0	1	1	2	2
Human Resource /Risk Mgr	1	1	1	1	1
<b>Total Administration</b>	<b>9.5</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>8</b>
<b>Attorney (Contracted)</b>					
Town Attorney	1	1	1	1	1
<b>General</b>					
Public Information Officer	0	0	0	0	1
<b>Police (Contracted)</b>					
Police Chief	1	1	1	1	1
Lieutenant	1	1	1	1	1
Administrative Specialist II	1	1	1	1	1
Community Service Aide	1	1	1	1	1
Sergeant	4	4	4	4	3
Detectives	1	1	1	1	1
Traffic Commander	1	1	1	1	1
Police Officers/Deputies	18	18	18	18	18
<b>Total Police</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>27</b>
<b>Fire-Fire Rescue (Contracted)</b>					
Battalion Chief	1	1	1	1	1
Fire Administrator	0	0	1	0	0
Fire Inspector (Part-Time)	.5	.5	0	0	0
Firefighters (Volunteers)	31	39	39	61	0
Firefighters/Paramedics	21	21.5	21.5	21.5	21.5
<b>Total Fire Department</b>	<b>53.5</b>	<b>62</b>	<b>62.5</b>	<b>83.5</b>	<b>22.5</b>

**Comparative Position Count (Funded Positions)  
2003/2004 - 2007/2008**

<b>POSITION TITLE</b>	<b>POSITION COUNT FY 03/04</b>	<b>POSITION COUNT FY 04/05</b>	<b>POSITION COUNT FY05/06</b>	<b>POSITION COUNT FY06/07</b>	<b>POSITION COUNT FY07/08</b>
<b>Public Works</b>					
Municipal Services Director	1	1	1	1	1
Special Projects Coordinator	1	1	1	0	0
Senior Office Specialist	1	1	1	1	1
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker I	6.5	6.5	6.5	2	2
Com. Standards Supervisor	1	1	1	0	0
Maintenance Worker II	5	5	5	2	2
Maintenance Worker III	0	0	0	1	1
Town Engineer (Contracted)	0	1	1	1	0
<b>Total Public Works</b>	<b>16.5</b>	<b>17.5</b>	<b>17.5</b>	<b>9</b>	<b>8</b>
<b>Community Standards</b>					
Asst. to the Town Manager	0	0	0	1	1
Town Engineer (Contracted)	0	0	0	0	1
Com. Standards Supervisor	0	0	0	1	1
Maintenance Worker II	0	0	0	1	1
Maintenance Worker I	0	0	0	3	3
<b>Total Community Standards</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>7</b>
<b>Development Services</b>					
Director of Development Services	1	1	1	1	1
Zoning/Code Supervisor	1	1	1	1	1
Town Planner (Contracted)	1	1	1	1	1
Town Engineer (Contracted)	1	0	0	0	0
Senior Office Specialist	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2
<b>Total Development Services</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Parking Enforcement</b>					
Parking Enforcement Supervisor	1	1	0	0	0
Office Specialist (Part-Time)	.5	0	0	0	0
Parking Enforcement Officers	3	3	3	3	2
F-T Meter Repair Technician- See Parking Fund	1	0	0	0	0
<b>Total Parking Enforcement</b>	<b>5.5</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>SEWER FUND</b>					
Maintenance Worker I	.5	.5	.5	1	1
<b>STORMWATER FUND</b>					
Maintenance Worker I	0	0	0	1	1
<b>PARKING FUND</b>					
Meter Repair Technician	0	1	1	1	1
Parking Enforcement Officers	0	0	0	0	1
<b>TOTAL POSITIONS .....ALL FUNDS.....</b>	<b>126.5</b>	<b>135</b>	<b>134.5</b>	<b>154.5</b>	<b>91.5</b>



**Commercial Boulevard – 43 Years Later**

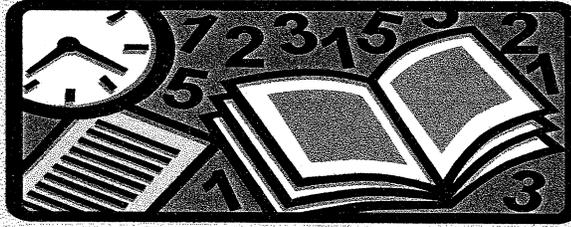


## Broward County Cities

### Millage Rates Fiscal Years 2004, 2005, 2006, 2007, 2008

Municipality	Fiscal Year 03/04 Total Millage	Fiscal Year 04/05 Total Millage	Fiscal Year 05/06 Total Millage	Fiscal Year 06/07 Total Millage	Fiscal Year 07/08 Total Millage	Fiscal Year 07/08 Millage Ranking
Weston	1.5235	1.5235	1.5235	1.5235	1.3215	1
Hillsboro Beach	3.5650	3.2358	2.8159	2.2498	2.1938	2
Southwest Ranch	3.0000	3.0000	3.0000	3.0000	3.0000	3
Lighthouse Point	3.9669	3.8860	3.8387	3.7823	3.2934	4
Pompano Beach	4.3000	4.2430	4.1531	3.8197	3.3624	5
Parkland	4.1000	4.1000	4.1000	3.9500	3.4083	6
Coral Springs	4.2846	4.2639	4.1225	4.0849	3.5425	7
Plantation	4.2500	4.3500	4.5889	4.5889	3.9155	8
Lauderdale-By-The-Sea	4.7000	4.7000	4.7000	4.3500	4.1012	9
Fort Lauderdale	5.1970	5.7698	5.4313	5.0826	4.2482	10
Coconut Creek	5.2879	5.3408	5.3408	5.3408	4.3796	11
Lazy Lake	5.4400	5.3994	4.4736	3.4736	4.4736	12
Pembroke Pines	4.5990	4.5990	4.9265	4.8596	4.6397	13
Oakland Park	5.9715	5.8868	5.8868	5.5823	4.7662	14
Cooper City	7.0020	5.9710	5.9150	5.6030	4.9530	15
Davie	5.6184	5.6297	5.5502	5.7420	4.8160	16
Hallandale	6.7480	6.5456	6.2838	5.9696	4.9818	17
Tamarac	6.4549	6.4096	6.6029	6.3529	5.1126	18
Sunrise	6.2370	6.2240	6.2100	6.1100	5.1232	19
Miramar	6.8700	6.7700	6.6500	6.5500	5.2975	20
Wilton Manors	6.5140	6.7948	6.7935	6.5000	5.3219	21
Deerfield Beach	6.8301	6.7618	6.5000	6.2500	5.3500	22
Lauderhill	5.8200	6.0200	6.6510	6.6510	5.4840	23
Dania	6.3900	6.3900	6.5664	6.2169	5.5360	24
Margate	7.0603	6.9800	6.9503	6.7214	5.6997	25
North Lauderdale	5.7982	6.0893	6.0211	6.7141	5.7737	26
Hollywood	6.9163	6.9163	7.0663	7.0344	5.9545	27
Lauderdale Lakes	6.5237	6.7065	7.0607	7.0607	6.0362	28
West Park	N/A	N/A	N/A	N/A	6.5239	29
Sea Ranch Lakes	6.5000	6.9500	6.9500	6.9500	6.9500	30
Pembroke Park	8.5000	8.5000	8.5000	8.5000	8.5000	31

## Financial Overview



### Financial Structure – Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts, which is comprised of assets, liabilities, fund equities, revenue and expenditures.

The various funds are grouped by type in the financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The Town uses the following fund types and account groups:

#### Governmental Fund Types:

- Governmental funds are used to account for the Town's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

With the measurement focus, only current assets and current liabilities are included on the balance sheet. The focus is on the determination of changes in financial position, rather than net income.

The following are the Town's governmental fund types:

General Fund – The General Fund is the Town's primary fund. It accounts for all or most of the Town's general activities except those required to be accounted for in another fund. All taxes and general revenues that are not allocated by law to another fund are accounted for in this fund. In addition the Vehicle and Equipment Replacement account within the General Fund is maintained to fund future purchases of major vehicles and equipment needed to maintain operational efficiency.

Capital Fund – The Capital Improvement Fund is used to account for major capital projects and improvements, property acquisition, construction of major capital facilities and major capital purchases. Items that qualify as capital improvement projects are those that cost at least \$20,000 and have a useful life of not less than five years.

- Special Revenue Funds are used to account for specific revenue sources requiring separate accounting because of legal or regulatory provisions. The Town currently maintains two separate special revenue funds restricted to public safety or crime prevention activities.

Police Law Enforcement Trust Fund - is used to account for funds acquired from the sale of police confiscated property utilized for specific non-recurring police or crime prevention expenditures.

Police Law Training Fund - is used to account for funds received from each paid traffic citation within Town limits, which by law, must be used to further the education of the Town's police officers.

#### **Proprietary Fund Types:**

- Proprietary Funds are used to account for the Town's operations that are similar to private business enterprise where the costs of providing the service are recovered through user fees. Proprietary fund types use the accrual basis of accounting and the measurement focus is on determination of net income.

Sewer Enterprise Fund - is used to account for the accumulation of resources and payments of operating expenses associated with the operation and improvements made to the Town's Sewer System. This system serves approximately 1428 accounts, including residential and commercial.

Parking Revenue Improvement Fund - is used to account for revenues generated from parking meter proceeds in the business district, which are dedicated to parking improvements within the Town. This system serves approximately 487 parking spaces and maintains two surface parking lots.

Stormwater Utility Fund - is used to account for the accumulation of resources and payments of operating expenses associated with the operation and improvements made to the Town's Stormwater System. Commencing fiscal year 2007-2008, this system is subsidized by the General Fund as there is no stormwater fee assessed to residential or commercial properties.

Water System Fund - is used to account for the maintenance and repair of the water transmission and distribution system for customers in the southern part of the Town serviced by the City of Fort Lauderdale. This system serves approximately 1428 residential and commercial accounts. Water service for the customers in the northern part of Town are provided by the City of Pompano Beach

#### **Account Groups**

The Town currently maintains two separate Account Groups.

- The General Fixed Assets Account Group is used to account for capital assets of the general government.

The minimum number of funds maintained is consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

### Revenue Policies

The Town will maintain a diversified and stable revenue system to shelter it from an unforeseen short run fluctuation. The Town will estimate its annual revenues by an objective and analytical process. The Town will project revenues for the next year and update projections annually. The Town will review the cost of activities supported by user fees annually and identify the impact of inflation or other cost increases.

### Financial Reserve Policies

#### Working Capital Reserve

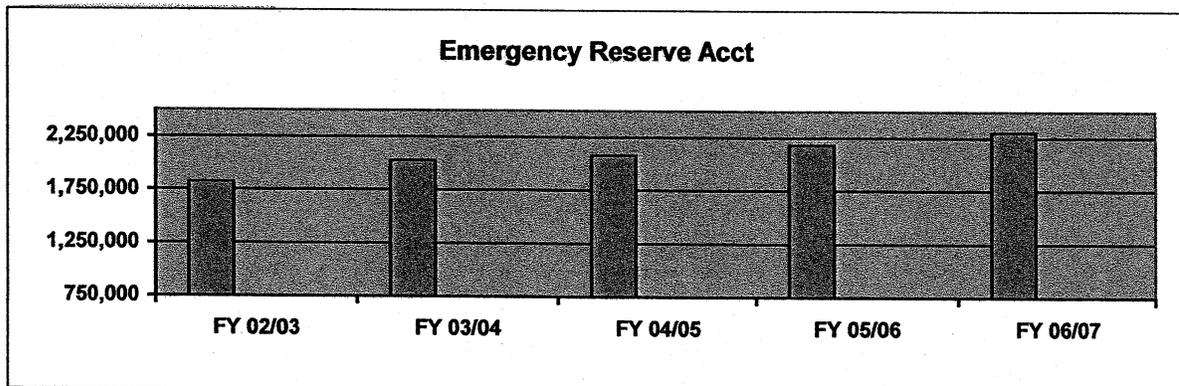
The Town will make every effort to maintain a reserve of \$1,500,000.00 or 10% of the total general fund budget as working capital.

#### Contingency Reserve

The Town will make every effort to maintain an appropriated contingency account of 1% of the total general fund budget for unanticipated expenses.

#### Emergency Reserve

The Town will make every effort to maintain an unappropriated emergency reserve of \$2,000,000 or 15% of the total fund budget in the event of a catastrophic event. As of September 30, 2007 the balance in the emergency reserve account was approximately \$2,302,028.



## Surplus Policies

The Town will make every effort to use all surpluses generated to accomplish three goals:

1. Meet Reserve Policies
2. Avoid Future Debt
3. Fund Capital Improvement Projects

## Fund Balances

Designated fund balance indicates that a portion of fund equity has been segregated based on tentative plans of the Town. Such plans or intent are subject to change. Unreserved undesignated fund balance is the portion of fund equity available for any lawful use.

General and Capital Improvement Funds - The fact the Town is an oceanside community demands that reserves are adequate to be responsive to the needs of our citizens and public. For the past several years the Town has been earmarking the year-end fund balance pertaining to general fund as emergency reserves to address an unanticipated catastrophic event or economic decline without disturbing the current level of services. The other funds year-end balanced are briefly described below.

Special Revenue Funds - The year-end balances are used to fund non-recurring expenses or mandatory training in future years for the police department in the event of a budget shortfall.

Proprietary Funds - The retained earnings are used to fund improvements to the water & sewer, stormwater and parking water systems to ensure that the proprietary funds are self sufficient.

The chart below depicts the unaudited fund balances at year-end September 30, 2007 for fiscal year 2006-2007. Funds balances exist as a result of cost containment efforts as per management directive and/or revenues collected greater than budgeted. These funds enable the Town to continue future projects without the need to incur further debt obligations.

### Projected Changes In Fund Balance For Fiscal Year End - 2006/2007 (Unaudited)

	<u>General</u>	<u>Capital</u>	<u>Special Revenue</u>	<u>Water &amp; Sewer</u>	<u>Stormwater</u>	<u>Parking</u>	<u>Totals</u>
Beginning Fund Balance FY 06/07	9,451,187	550,205	362,366	1,390,564	903,160	465,311	13,122,793
Revenues	15,536,919	2,736,624	24,604	1,896,113	351,829	657,331	21,203,420
Expenses	14,350,330	3,099,642	9,112	1,011,135	190,236	339,169	18,999,624
Changes in Revenues/Expenses	<u>1,186,589</u>	<u>(363,018)</u>	<u>15,492</u>	<u>884,978</u>	<u>161,593</u>	<u>318,162</u>	<u>2,203,796</u>
Ending Fund Balance for FY 06/07	10,637,776	187,187	377,858	2,275,542	1,064,753	783,473	15,326,589

## Carry Forward Balances

Fund Balance (also known as cash carry forward) is the accumulation of revenues exceeding expenditures. Not all amounts of fund balance are available for appropriation. Portions of fund balance are noted on the balance sheet as "reserved" or "designated" for a specific purpose. The unreserved portion of fund balance is that amount which is available for appropriation in the subsequent fiscal year. Fiscal year 2007/2008 budgeted carry forward balances are listed below.

### Carry Forward Balances

<b>Carry Forward Balances (Unreserved Fund Balances)</b>	
<b>Fund Type/Name</b>	<b>FY 07-08</b>
<b>Special Revenue Funds</b>	
Police Law Training	1,098
<b>Proprietary Fund</b>	
Parking Fund	30,150
Water & Sewer Fund	159,093
<b>Governmental Fund</b>	
General Fund	1,315,923
Capital Improvement Fund	<u>5,703,122</u>
<b>Total 07-08 Carry Forward – All Funds</b>	<b><u>7,209,386</u></b>

### Projected Fund Balance Fiscal Year 2007- 2008

The chart below depicts the projected beginning fund balances by fund type on October 01, 2007 noting the 9/30/2007 year-end changes on page 21 and the appropriated carry forward balance designations for fiscal year 2007-2008 listed above.

<b>Projected Funds Balance For Fiscal Year 2007-2008</b>			
	Unaudited		Unaudited
	9/30/07 Ending Balance		10/01/07 Beginning Balance
	FY 2006/2007	CarryForward Designation	FY2007/2008
Governmental Funds	10,824,963	7,019,045	3,805,918
Special Revenue Funds	377,858	1,098	376,760
Proprietary Funds	4,123,768	189,243	3,934,525
<b>Totals</b>	<b>15,326,589</b>	<b>7,209,386</b>	<b>8,117,203</b>
<b>GOVERNMENTAL FUNDS:</b>	General Fund, Capital Improvement Fund		
<b>SPECIAL REVENUE FUNDS:</b>	Police Law Enforcement Trust Fund, Police Law Training Fund		
<b>PROPRIETARY FUNDS:</b>	Water & Sewer Fund, Stormwater Fund, Parking Revenue Improvement Fund		

## **Investment Policy**

The Town investment policies apply to the investment of short term operating funds in excess of those funds required to meet the Towns current expenditures. Resolution # 2001-1517 outlines the policy pursuant to section 218.418 of the Florida statutes. The primary objectives of the Town investment policy shall be safety, liquidity and yield.

### Safety

Safety of principal is the foremost important objective of the investment program of the Town. Investments will be utilized in a manner that seek to ensure the preservation of capital in the overall portfolio.

### Liquidity

The investment portfolio shall remain liquid to meet all operating requirements that may be reasonably anticipated.

### Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taken into account investment risk.

Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

## **Deposits and Investments**

Deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public fund. Funds are held in checking, a repurchase agreement and money market accounts. The State Board Of Administration (SBA) holds investments and those funds are part of the Local Government Surplus Trust Fund governed by Chapter 19-7 of the Florida Administrative Code.

As of September 30, 2007 the amount held by the SBA is approximately \$7,046,903 maintained in two separate accounts.

General Fund Investment Account	\$ 4,744,875
Emergency Reserve Account	\$ 2,302,028

## **Debt Management Policies**

### Market Review

The Town shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the Town the opportunity to lessen its debt service cost.

The Town Commission makes decisions on utilizing debt as a funding mechanism on an issue-by-issue basis and considers which debt alternative is most appropriate.

### Debt Issuance

Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt-financing" classifications.

Pay-as-you-go will be used for items that cost \$20,000 or less and has a useful life of less than five years.

Debt financing will be used for major, non-recurring items that cost \$20,000 or more and have a useful life of more than five years.

Currently, the Town has six long-term bank loans outstanding in the approximate amount of \$13,782,359, which was obtained, to provide additional funding for major capital improvement projects, land or property acquisition.

It is customary that at year-end the unappropriated funds balances are reviewed in order to retire an existing loan to afford the Town the opportunity to lessen its debt cost.

Principal and interest payments are budgeted in the appropriate fund. The approximate balances by fund are listed below in addition to the approximate total annual principal and interest payments.

<u>Bank Loan Balances By Fund</u>	<u>September 30, 2007</u>	<u>Annual Principal/Interest Payments</u>
Stormwater Fund (Proprietary)	897,905	89,474
Parking Fund (Proprietary Fund)	1,793,739	177,138
General Fund (Governmental Fund)	3,591,623	357,897
Capital Fund (Governmental Fund)	7,499,091	1,751,993

### **Debt Administration**

Although, The Town's Charter makes no reference to limitation of general obligation debt, the Administrative Policy is to limit the Town's general obligation debt to 10% of the Town's total reported assessed valuation. The decision to issue bonds or to obtain bank financing is based upon which alternative will provide the Town with the lower costs.

### Debt - Percent Of Assessed Value

<u>Fiscal Year</u>	<u>Property Assessed Valuation</u>	<u>Debt Service Payments</u>	<u>Debt Payment % of Assessed Valuation</u>
2003/2004	1,259,147,594	1,697,544	.1348%
2004/2005	1,453,739,511	1,697,544	.1168%
2005/2006	1,728,223,953	2,058,165	.1200%
2006/2007	2,140,677,012	2,674,767	.1249%
2007/2008	2,332,415,928	2,376,502	.1019%

The Town has no General Obligation bonds outstanding. The balance of the outstanding bond debt, which was issued in 1967 to finance the Town's sanitary sewer system, was retired in 1997 leaving the Town of Lauderdale-By-The-Sea free of bond debt. The following chart demonstrates the debt millage in prior years.

<u>Fiscal Year</u>	<u>Operating Millage</u>	<u>Debt Millage</u>	<u>Total Millage</u>
2003-2004	4.7000	0.0000	4.7000
2004-2005	4.7000	0.0000	4.7000
2005-2006	4.7000	0.0000	4.7000
2006-2007	4.3500	0.0000	4.3500
2007-2008	4.1012	0.0000	4.1012

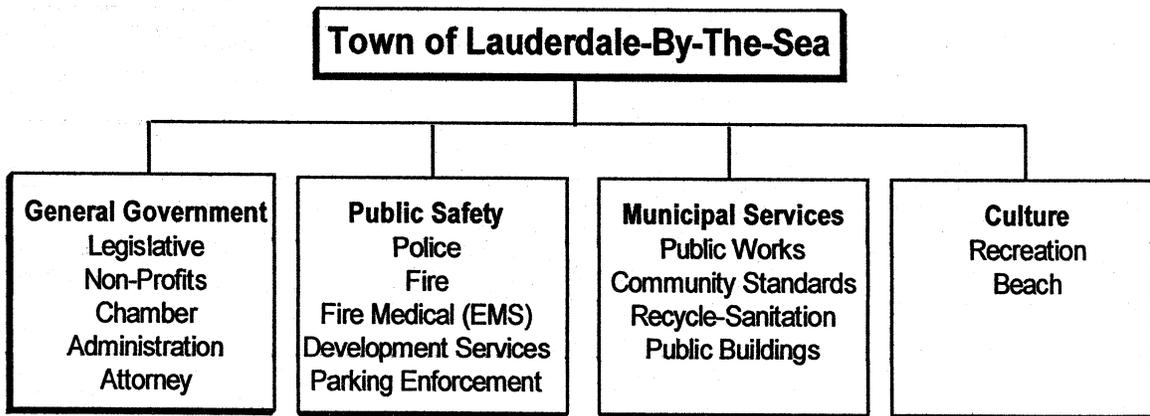
# Fiscal Year 2007/2008 Budget Summary – All Funds

TOWN OF LAUDERDALE-BY-THE-SEA ADOPTED ANNUAL BUDGET Fiscal Year: 2007-2008 October 01, 2007 - September 30, 2008							
	General Fund	Special Revenue Fund	Parking Improvement Fund	Water&Sewer Enterprise Fund	Stormwater Utility Fund	Capital Improvement Fund	Memorandum Total
Appropriated Fund Bal./Carry-Forward	\$ 1,315,923	\$ 1,098	\$ 30,150	\$ 159,093	\$ -	\$ 5,703,122	\$ 7,209,386
<b>Estimated Revenues</b>							
<b>Taxes:</b>							
	<small>Millage per \$1000</small>						
Ad Valorem Taxes-Oper.	4.1012	\$ 9,087,419	\$ -	\$ -	\$ -	\$ -	\$ 9,087,419
Assessment - Fire	\$130	\$ 984,930	\$ -	\$ -	\$ -	\$ -	\$ 984,930
Utility Taxes		\$ 720,349	\$ -	\$ -	\$ -	\$ -	\$ 720,349
Franchise Fees		\$ 689,311	\$ -	\$ -	\$ -	\$ -	\$ 689,311
Licenses & Permits		\$ 149,452	\$ -	\$ -	\$ -	\$ -	\$ 149,452
Intergovernmental Revenue		\$ 1,316,352	\$ -	\$ -	\$ -	\$ 626,548	\$ 1,942,900
Charges for Services		\$ 205,032	\$ 573,540	\$ 1,012,508	\$ -	\$ -	\$ 1,791,080
Fines and Forfeitures		\$ 218,268	\$ 153,556	\$ -	\$ -	\$ -	\$ 371,824
Miscellaneous Revenues		\$ 721,154	\$ 11,057	\$ 16,499	\$ 89,603	\$ 28,968	\$ 1,018,001
Other Financing Sources		\$ 350,000	\$ -	\$ -	\$ 312,891	\$ 3,406,329	\$ 4,069,220
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 15,758,190</b>	<b>\$ 12,155</b>	<b>\$ 773,745</b>	<b>\$ 1,261,204</b>	<b>\$ 341,859</b>	<b>\$ 9,886,719</b>	<b>\$ 28,033,872</b>
<b>Expenditures/Expenses</b>							
General Government	\$ 3,302,240	\$ -	\$ -	\$ -	\$ -	\$ 2,432,356	\$ 5,734,596
Public Safety	\$ 6,566,804	\$ 12,155	\$ -	\$ -	\$ -	\$ -	\$ 6,578,959
Physical Environment	\$ 166,417	\$ -	\$ -	\$ 1,261,204	\$ 341,859	\$ 4,718,458	\$ 6,487,938
Transportation	\$ 171,777	\$ -	\$ 773,745	\$ -	\$ -	\$ 492,000	\$ 1,437,522
Culture & Recreation	\$ 405,597	\$ -	\$ -	\$ -	\$ -	\$ 847,744	\$ 1,253,341
Economic Environment	\$ 1,426,135	\$ -	\$ -	\$ -	\$ -	\$ 1,396,161	\$ 2,822,296
Other Financing Uses/Transfers	\$ 3,719,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,719,220
<b>Total Expenditures/Expenses</b>	<b>\$ 15,758,190</b>	<b>\$ 12,155</b>	<b>\$ 773,745</b>	<b>\$ 1,261,204</b>	<b>\$ 341,859</b>	<b>\$ 9,886,719</b>	<b>\$ 28,033,872</b>
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Appropriated Expenditures and Reserves</b>	<b>\$ 15,758,190</b>	<b>\$ 12,155</b>	<b>\$ 773,745</b>	<b>\$ 1,261,204</b>	<b>\$ 341,859</b>	<b>\$ 9,886,719</b>	<b>\$ 28,033,872</b>
The tentative, adopted, and/or final budgets are on file in the office of above mentioned taxing authority as a public record.							

## Performance Measures



Though our ratings have become stronger in all categories over the years, we are striving to improve our performance measures. Extensive management reporting and productivity evaluation is time consuming, but departments capture data to address operational efficiency and collect information relevant to address town wide residential concerns. The chart below outlines the departments and the function they served for the purpose of gathering data.

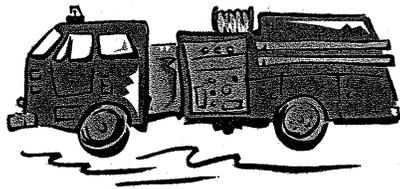


## Performance Measures

### GENERAL GOVERNMENT

	2004	2005	2006	2007
Informational Calls Received	13,000	15,000	11,500	6,250
Public Records Request	214	216	218	191
Resolutions	27	19	24	21
Ordinances	23	16	11	19
Commission Meetings	41	53	59	32
Cash Receipts-General Operating	n/a	3,013	2,367	2,615
Cash Disbursements - General Operating	2,620	2,159	2,033	2,204
Payroll Disbursement - General Operating	1,274	1,222	1,245	1,248
Purchase Orders Issued	n/a	166	165	285
Claims Processed-General Liability&Workers Comp	11	18	12	15
Records Management Scheduled By Tonnage	0.41	1.91	0.34	0.40
Hours Of Information Technology Services	n/a	133	61.5	92.8

## Performance Measures



### PUBLIC SAFETY

Informational Calls Received  
 Public Records Request  
 Citizen On Patrol Membership  
 Neighborhood Crime Watch Membership  
 Fire Responses  
 Fire Medical Services (EMS)  
 Notices Of Violations Code Compliance  
 Citations Issued Code Compliance  
 Complaints Investigated  
 Parking Citations

	2004	2005	2006	2007
Informational Calls Received	5,307	8,694	8,868	7,764
Public Records Request	194	148	75	57
Citizen On Patrol Membership	33	34	37	29
Neighborhood Crime Watch Membership	n/a	44	59	50
Fire Responses	355	463	533	485
Fire Medical Services (EMS)	937	782	877	874
Notices Of Violations Code Compliance	461	717	495	595
Citations Issued Code Compliance	25	43	19	14
Complaints Investigated	410	119	285	331
Parking Citations	16,778	15,740	16,475	16,505



### MUNICIPAL SERVICES

Informational Calls Received  
 Parking Maintenance (hours)  
 Street Maintenance & Repairs (hours)  
 Ground Maintenance & Repairs (hours)  
 Building Maintenance & Repairs (hours)

	2004	2005	2006	2007
Informational Calls Received	n/a	1,818	4,661	2,550
Parking Maintenance (hours)	n/a	136	283	252
Street Maintenance & Repairs (hours)	n/a	576	1,084	1,658
Ground Maintenance & Repairs (hours)	n/a	2,716	5,009	6,491
Building Maintenance & Repairs (hours)	n/a	956	2,118	2,946

### CULTURAL-RECREATION



Scheduled Recreation Activities  
 Recreation Volunteer Hours  
 Recreation Activity Participants  
 Recreation Areas Maintenance (hours)

	2004	2005	2006	2007
Scheduled Recreation Activities	n/a	1,423	955	1,047
Recreation Volunteer Hours	870	891	598	825
Recreation Activity Participants	5,591	5,096	5,553	5,596
Recreation Areas Maintenance (hours)	n/a	554	1,780	1,932

*Financial  
Section*

# Town of Lauderdale-By-The-Sea

## Consolidated Budget Summary By Fund

### Fiscal Year 2007 - 2008

The table below consolidates the fiscal year 2007-2008 fund budgets into fund type, 2006-2007 totals (Unaudited) and 2005-2006 totals (Actual) and presents revenues and expenditures by category. Following the table is a listing, which itemizes the operating budgets for fiscal year 2007-2008 included in each fund type.

Revenues	GOVERNMENTAL FUNDS		Special	Proprietary	Total	Total	Total
	General	Capital	Revenue		FY 2007-2008	FY 2006-2007	FY 2005-2006
	Fund	Fund	Funds	Funds	(Adopted)	(Unaudited)	(Actual)
Property Taxes - 4.1012 for 2007-2008	9,087,419	-	-	-	9,087,419	9,028,855	7,855,365
Assessment Fees - \$130 for 2007-2008	984,930	-	-	-	984,930	2,041,376	2,081,524
Utility Taxes	720,349	-	-	-	720,349	843,958	781,713
Franchise Fees	689,311	-	-	-	689,311	777,059	655,177
Licenses & Permits	149,452	-	-	-	149,452	200,609	191,364
Intergovernmental Revenue	1,316,352	626,548	-	-	1,942,900	1,260,117	1,640,423
Charges For Services	205,032	-	-	1,586,048	1,791,080	1,903,207	1,829,011
Fines & Citations	218,268	-	-	153,556	371,824	437,922	484,817
Miscellaneous	721,154	150,720	11,057	135,070	1,018,001	897,757	733,828
Transfers and Other Sources	350,000	3,406,329	-	312,891	4,069,220	1,075,748	5,662,702
<b>Total Revenues</b>	<b>14,442,267</b>	<b>4,183,597</b>	<b>11,057</b>	<b>2,187,565</b>	<b>20,824,486</b>	<b>18,466,608</b>	<b>21,915,924</b>
Beginning Fund Balance/Retained Earnings	1,315,923	5,703,122	1,098	189,243	7,209,386	534,070	3,095,823
<b>Total Available Resources</b>	<b>15,758,190</b>	<b>9,886,719</b>	<b>12,155</b>	<b>2,376,808</b>	<b>28,033,872</b>	<b>19,000,678</b>	<b>25,011,747</b>
<b>Expenditures</b>							
General Government	2,803,768	472,339	-	-	3,276,107	1,999,066	2,308,974
Public Safety	6,566,804	-	12,155	-	6,578,959	6,190,268	5,790,678
Physical Environment	166,417	4,718,458	-	1,401,954	6,286,829	1,229,307	8,880,066
Transportation	171,777	492,000	-	225,385	889,162	289,282	293,666
Culture-Recreation	405,597	847,744	-	-	1,253,341	442,618	866,147
Economic Environment	1,426,135	1,396,161	-	-	2,822,296	2,376,342	1,099,566
Capital Improvements Projects	-	-	-	-	-	-	-
Debt Service	357,898	1,755,007	-	266,614	2,379,519	2,732,244	2,258,387
Depreciation	140,574	205,010	-	132,855	478,439	119,801	91,622
Interfund Transfers	3,719,220	-	-	350,000	4,069,220	3,621,750	3,422,641
<b>Total Expenditures</b>	<b>15,758,190</b>	<b>9,886,719</b>	<b>12,155</b>	<b>2,376,808</b>	<b>28,033,872</b>	<b>19,000,678</b>	<b>25,011,747</b>
Ending Fund Balance/Retained Earnings	-	-	-	-	-	-	-
<b>Total Appropriated Resources</b>	<b>15,758,190</b>	<b>9,886,719</b>	<b>12,155</b>	<b>2,376,808</b>	<b>28,033,872</b>	<b>19,000,678</b>	<b>25,011,747</b>

<b>SPECIAL REVENUE FUNDS:</b>	Police Law Enforcement Trust Fund, Police Law Training Fund
<b>PROPRIETARY FUNDS:</b>	Water & Sewer Fund, Stormwater Fund and Parking Revenue Improvement Fund

### Prior Years Total Consolidated Budget Analysis

#### Revenues

Overall, revenues primarily declined, from fiscal year 2006-2007 as compared to fiscal year 2005-2006, due to the reduction of debt financing presented above within transfers and other sources.

#### Expenditures

Overall, expenditures primarily declined, from fiscal year 2006-2007 as compared to fiscal year 2005-2006, due to the reduction of capital improvement projects presented above within physical environment.

# Town of Lauderdale-By-The-Sea 2007/2008 Budget Executive Summary

The purpose of this Executive Summary is to provide a general overview of the fiscal plans of the Town for 2007/2008 contained in the budget for the Town of Lauderdale-By-The-Sea. The Executive Summary will briefly introduce the Town's budget. It will also explain how the Town plans to utilize its resources as well as highlight some of the more significant changes for the Town's budget.

Charts and graphs are included throughout the budget document to provide more in-depth revenue and expenditure information and comparisons from previous years.

The Town establishes a balanced budget for governmental, special revenue and proprietary type funds as listed below:

#### Governmental Fund Types

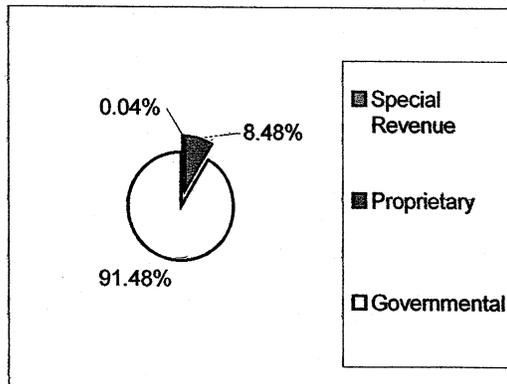
- General Fund
- Capital Improvement Fund

#### Special Revenue Fund Types

- Police Law Training
- Police Law Enforcement

#### Proprietary Fund Types

- Water & Sewer
- Stormwater
- Parking



#### TOTAL TOWN FUNDS

The 2007/2008 budget for all Town funds totals \$ 28,033,872. The all funds budget reflects an increase of \$1,457,249 from the 2006/2007 fiscal year amended budget. This increase is primarily due to the higher number and dollar values of capital improvement projects.



The following departments provide Townwide services:

- Commission
- Non-Profit Organizations
- Municipal Bldg-Chamber of Commerce
- Executive-Town Manager/Administration
- Town Attorney
- General Government/Risk Management
- Police
- Fire
- Fire Rescue
- Developmental
- Recycling-Sanitation
- Public Buildings
- Public Works/Streets-Roads
- Community Standards
- Parking
- Recreation
- Beach

**The largest fund is the General Fund, which provides over \$15.7 million in funding towards the majority of services available to Town residents.**

The 2007/2008 General Fund budget totals \$15,758,190 an increase of \$732,263 from the 2006/2007 fiscal year amended budget.

Funds have been allocated to interfund transfers primarily for capital improvement projects, contractual obligations, height restriction litigation expenses, salaries, benefits, insurance premiums and reserves.

Funding for programs in the General Fund include:

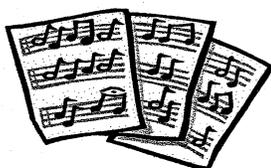
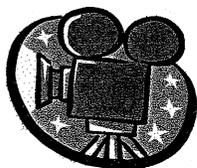
Web Cast-Media Vault and T-1 line

Integrated Computer Back Up Servers

Municipal Code On-Line Service

Senior Center & Bus Transportation Grants

Landscape Architect & Landscape Grants



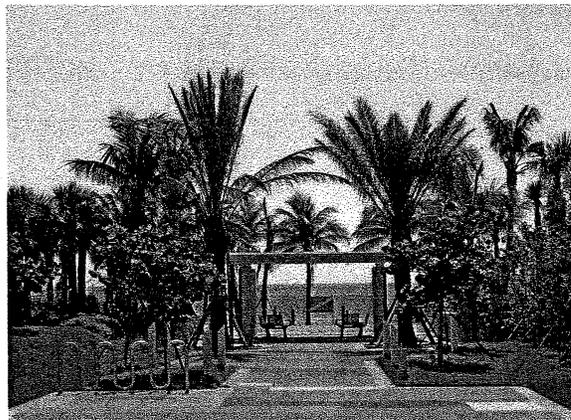
Community Performing Arts and Concerts

Special Events & Activities Funded for Easter, Halloween, Christmas and July 4<sup>th</sup>

Beach Raking

Buoy Replacement & Maintenance

**The second largest fund is the Capital Improvement Fund**, which provides over \$9.8 million dollars in funding for capital projects. In order to qualify as a CIP project, a project must result in a major physical asset for the community; have an anticipated life of not less than 5 years; and a project cost of \$20,000 or more.



Several notable projects include:

- \$2,503,533 Completion of construction for a Sanitary Sewer System in Bel Air and Sunset Lane
- \$2,129,925 Design & Permitting and construction of a Sanitary Sewer System at Palm Club
- \$500,000 Design, Permitting and Construction for Commercial Blvd beach pavilion
- \$1,086,161 Seagrape Drive Beautification project
- \$472,339 for Jarvis Hall Building Renovation
- \$125,000 Repair of Bridge-Terra Mar
- \$64,500 Fish and Ocean Reef Habitat project
- \$52,244 Construction of beach access walkways

The 2007/2008 Capital Fund budget totals \$9,886,719 an increase of \$1,617,310 from the 2006/2007 fiscal year amended budget. This increase is primarily due to the higher number and dollar value of overall projects budgeted.



**Completed capital improvement project:**

Beach Portals Project – maintenance cost are reflected in the General Fund in the Public Works Department whereas the utility cost are reflected in the General Fund in the Public Buildings Department.

**The third largest fund is the Water & Sewer Fund**, which provides over \$1.2 million dollars in funding for the water & sewer system. The 2007/2008 budget of \$1,261,204 provides funding for the operation, maintenance and improvements made to the Town's water & sewer system.

Funding in the Water & Sewer Fund includes:

- \$38,293 Pump Stations-Telemetry
- \$70,000 Sewer Line Maintenance
- \$25,000 Emergency Repairs

The 2007/2008 Water & Sewer Fund budget reflects a decrease of \$780,263 from the 2006//2007 fiscal year amended budget primarily as a result of reduction in interfund transfers. Maintenance costs associated with completed sanitary sewer projects are budgeted in the Water & Sewer Fund

**The following are the Town's remaining funds:**



Parking Improvement Revenue Fund – the Parking Fund is used to account for the cost association with the operation of the Town's Parking System in the business district. The 2007/2008 budget of \$773,745 provides funding for the maintenance and repairs as well as parking improvements and beautification projects.

Several notable projects include:

- \$30,150 – Land Acquisition for parking lot expansion
- \$10,000 - Decorative poles and covers for parking meters in the business district

**Completed capital improvement project:**

Bougainvilla Drive Parking Lot - Maintenance and associated utility costs are budgeted in the Parking Fund

The 2007/2008 Parking Fund budget reflects a decrease of \$176,050 from the 2006/2007 fiscal year amended budget. This decrease is a result of completing the construction of the parking lot in the business district located between Bougainvilla and Ocean Drives as mentioned above.



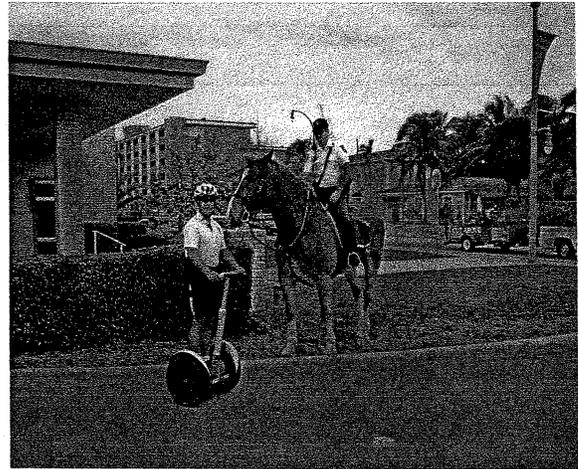
Stormwater Utility Fund – the Stormwater Fund is used to account for the cost funding for the stormwater system. The 2007/2008 budget of \$341,859 provides funding for the operation, maintenance and improvements made to the stormwater system.

Several notable projects include:

- \$25,000 El Mar–Anglin Drainage Improvement Project
- \$70,000 Maintenance to Stormdrain outfalls

The 2007/2008 Stormwater Fund budget reflects an increase of \$24,274 from the 2006/2007 fiscal year amended budget. This increase is primarily due to an increase in operating costs offset by a reduction in the amount of depreciation expense.

Police Law Enforcement Trust Fund – derives its revenue from confiscated funds. The 2007/2008 budget of \$ 11,057 is for the purchase of specialized equipment. The 2007/2008 budget reflects a decrease of \$5,945 as a result of the need for less specialized equipment



Police Law Training Fund – derives its revenue from each paid traffic citation. The 2007/2008 budget of \$1,500 is for mandatory police training. Total budget remains the same as last year.



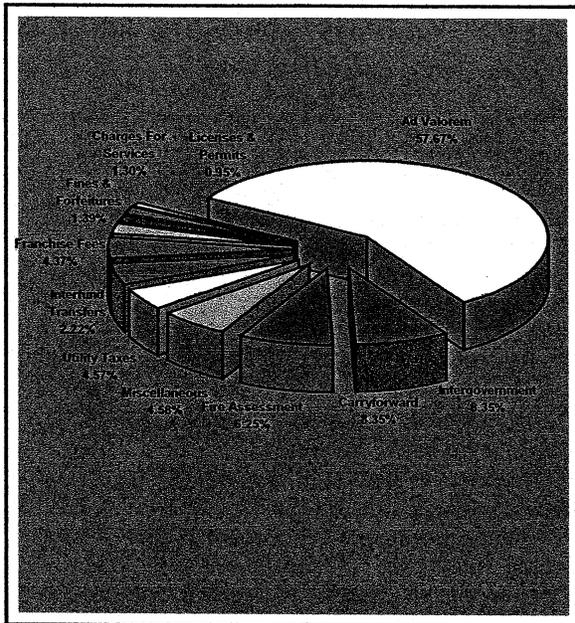
# Fiscal Year 2007/2008

## General Fund Revenues – Sources of Funds

REVENUE TYPE	Fiscal Year 2003/2004 ACTUAL	Fiscal Year 2004/2005 ACTUAL	Fiscal Year 2005/2006 ACTUAL	Fiscal Year 2006/2007 ACTUAL	Fiscal Year 2007/2008 ADOPTED
<b>CARRYFORWARD FUND BALANCE</b>	0	0	0	0	1,315,923
<b>AD VALOREM TAXES &amp; ASSESSMENT:</b>					
PROPERTY TAXES - 4.1012	5,757,104	6,545,557	7,855,365	9,028,855	9,087,419
FIRE ASSESSMENT - \$ 130 Res./Sq.Ft.Non-Res.	2,076,297	2,019,820	2,081,524	2,041,376	984,930
<b>TOTAL PROPERTY TAX &amp; ASSESSMENT:</b>	<b>7,833,401</b>	<b>8,565,377</b>	<b>9,936,889</b>	<b>11,070,231</b>	<b>11,388,272</b>
<b>UTILITY TAXES:</b>					
FLORIDA POWER & LIGHT	529,050	539,989	537,575	604,215	495,341
NATURAL GAS	18,995	19,066	18,298	20,034	20,613
WATER	211,713	225,673	225,840	219,709	204,395
<b>TOTAL UTILITY TAXES</b>	<b>759,758</b>	<b>784,728</b>	<b>781,713</b>	<b>843,958</b>	<b>720,349</b>
<b>FRANCHISE FEES:</b>					
FLORIDA POWER & LIGHT	442,336	451,492	519,661	637,905	551,813
WASTE	95,196	101,826	102,911	103,865	100,995
NATURAL GAS	26,650	29,415	32,034	33,275	35,220
TOWING FRANCHISE	571	476	571	2,014	1,283
<b>TOTAL FRANCHISE FEES</b>	<b>564,753</b>	<b>583,209</b>	<b>655,177</b>	<b>777,059</b>	<b>689,311</b>
<b>LICENSES &amp; PERMITS:</b>					
OCCUPATIONAL LICENSES	63,671	61,507	62,690	65,253	51,607
BUILDING PERMITS	3,466	31,919	114,058	120,044	84,682
ZONING PERMITS & FEES	9,358	9,142	10,966	11,605	9,700
SIGN PERMITS	4,078	4,116	3,650	3,707	3,463
<b>TOTAL LICENSE &amp; PERMITS</b>	<b>80,573</b>	<b>106,684</b>	<b>191,364</b>	<b>200,609</b>	<b>149,452</b>
<b>INTERGOVERNMENTAL REVENUE - Population 5,991</b>					
MUNICIPAL REVENUE SHARING	93,433	127,838	132,020	128,420	136,427
BEVERAGE LICENSES	6,279	8,301	7,019	7,019	7,561
SALES TAX	363,674	377,189	400,136	378,405	593,860
LOCAL OPTION GAS TAX - 6CT	72,712	72,952	71,089	67,385	70,178
LOCAL OPTION GAS TAX - 5CT	46,839	46,542	47,914	48,287	49,214
COMMUNICATION SERVICE TAX	375,703	343,163	350,519	353,019	336,378
MUNICIPAL FUEL TAX	129	0	0	0	0
RECYCLING REVENUE	49,801	53,268	77,480	122,706	24,792
POLICE OPERATIONAL GRANT	0	0	2,588	0	0
BCC-INTERLOCAL-COMMUNITY BUS	61,129	73,801	58,335	60,544	59,308
CDBG - SENIOR CENTER GRANT	22,659	21,912	20,751	33,688	26,002
BCC-CULTURAL-COMMUNITY GRANT	10,000	0	8,785	0	0
BCC-GREENSHADE GRANT	0	0	9,800	5,975	0
HURRICANE-STORM/FEMA	15,497	101,200	445,590	42,405	0
FDOA-REIMBURSABLE GRANT	0	7,922	8,397	12,264	12,632
FDOA-FORESTRY GRANT	0	8,500	0	0	0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>1,117,855</b>	<b>1,242,588</b>	<b>1,640,423</b>	<b>1,260,117</b>	<b>1,316,352</b>
<b>CHARGES FOR SERVICES</b>					
FIRE INSPECTIONS	929	0	0	0	0
FIRE RESCUE TRANSPORT FEE	119,488	7,663	4,147	962	0
VARIANCE FEES	203	1,500	1,500	3,000	2,000
SITE PLAN REVIEW FEES	3,150	11,050	3,450	5,200	3,700
PARKING PERMITS	40,640	36,577	36,635	57,649	49,585
PARKING METERS BEACH	65,036	60,097	51,783	48,487	51,520
PARKING METERS EL PRADO	155,624	142,631	93,620	88,943	91,339
PARKING METERS TOWN HALL	2,518	977	1,401	130	1,369
TENNIS COURT & SHUFFLE BOARD KEYS	5,777	5,566	6,265	5,617	5,519
<b>TOTAL CHARGES FOR SERVICES</b>	<b>393,365</b>	<b>266,061</b>	<b>198,801</b>	<b>209,988</b>	<b>205,032</b>
<b>FINES &amp; CITATIONS</b>					
PARKING FINES-ETEC	434,720	371,734	385,936	196,605	163,768
FINES & TRAFFIC CITATIONS-BCC	94,434	62,634	57,756	50,136	46,125
CODE ENFORCEMENT FINES	12,175	16,741	41,125	9,100	8,375
OTHER FINES & ALARMS	0	0	0	312	0
<b>TOTAL FINES &amp; CITATIONS</b>	<b>541,329</b>	<b>451,109</b>	<b>484,817</b>	<b>256,153</b>	<b>218,268</b>
<b>MISCELLANEOUS:</b>					
INTEREST	67,550	164,650	342,959	468,394	450,372
INTEREST-EMERGENCY RESERVE	22,056	56,110	111,807	112,111	101,756
RENT/ROYALTIES	145,620	127,713	103,707	78,523	74,304
MISCELLANEOUS OTHER	17,278	23,845	61,960	27,569	13,480
PROCEEDS FROM SALE F/A	0	4,108	0	0	0
DONATIONS	32,800	48,747	40,754	34,591	45,910
ADVERTISING FEES	7,210	4,531	3,110	3,230	4,982
INSURANCE REIMBURSEMENT	1,172	5,381	9,795	5,117	9,214
UTILITIES REIMBURSEMENT	14,263	19,486	21,708	23,436	21,136
<b>TOTAL MISCELLANEOUS</b>	<b>307,949</b>	<b>454,571</b>	<b>695,800</b>	<b>752,971</b>	<b>721,154</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>11,598,983</b>	<b>12,454,327</b>	<b>14,584,984</b>	<b>15,371,086</b>	<b>15,408,190</b>
<b>TRANSFERS-OTHER FINANCE SOURCE</b>	<b>0</b>	<b>0</b>	<b>4,168,053</b>	<b>165,645</b>	<b>350,000</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>11,598,983</b>	<b>12,454,327</b>	<b>18,753,037</b>	<b>15,536,731</b>	<b>15,758,190</b>

## Fiscal Year 2007/2008 Revenue Summaries By Fund

The revenue estimates are based on information received from local and state government agencies, the respective companies, rate studies and the expected growth and historical trends.



### GENERAL FUND

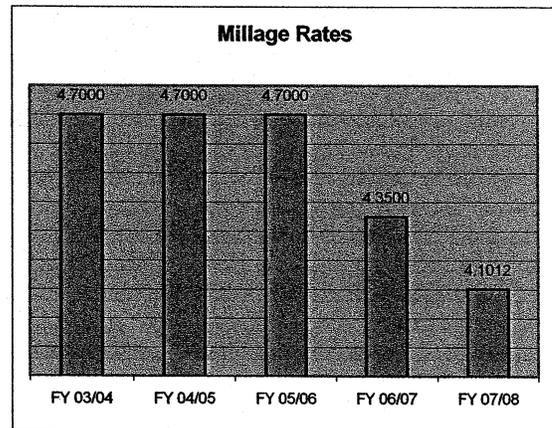
#### AD VALOREM REVENUE

The Broward County Property Appraiser sets the assessed value of the property and certifies the tax roll to the Town. The Town then sets the millage rate at which the property owners are taxed.

Each mill generates \$1 of tax revenue for every \$1,000 of assessed property value. For 2006/2007, the Broward County Property Appraiser certified the Town's taxable value at the amount of \$2,145,120,642. This is an increase of \$418,677,576 in the Town's tax base over last year.

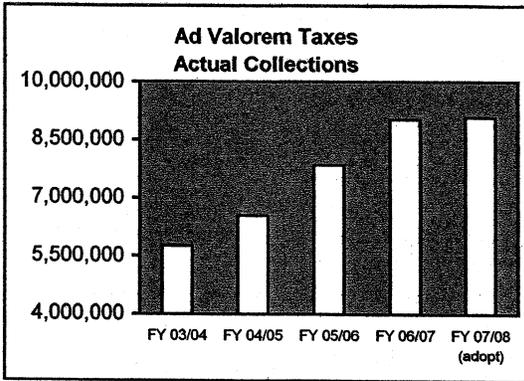
The State of Florida's TRIM Bill (Truth in-millage) mandates an adjustment in the millage to prevent local governments from receiving additional revenue as a result of increased assessments to existing properties. This adjusted millage is called the "rolled-back rate".

Because of the increase in the Town's tax base, the millage rate of 4.1012 will generate approximately \$9,565,704 in ad valorem tax revenue, whereas in fiscal year 1997/1998 The Town's adopted millage of 3.8500 only generated \$1,646,009 in ad valorem revenue.



The Town's ad valorem millage rate for fiscal year 2007/2008 is 4.1012 mills. The millage rate decreased .2488 mills as a result of the increase in the Town's taxable value as well as compliance with the implementation of mandated state legislative action.

In accordance with Florida Statute 200.065, the Town budgets no more than 95% allowing for the possibility of actually receiving less. The Town anticipates collecting \$9,087,419 in 2007/2008, which is \$222,708 more than fiscal year 2006/2007 amended budget.



### FIRE ASSESSMENT FEE

The Town levies an annual fee to all property owners for fire services. The fiscal year 2007/2008 residential rate is \$130.00 whereas the non-residential rate varies from \$249.50 to \$9,971.00 depending on square footage.

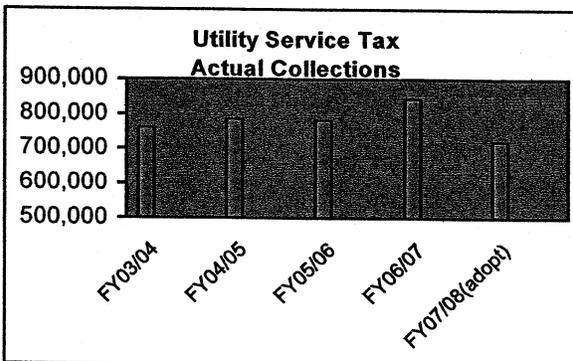
The Town's current fire assessment fee will decrease \$130.00 (50%) for fiscal year 2007/2008.

The Town anticipates collecting \$984,930 in fire assessment fees, which is \$1,125,618 less than fiscal year 2006/2007 amended budget.

### UTILITY SERVICE TAX REVENUE

The Town of Lauderdale-By-The-Sea levies a ten percent utility service tax. The Town levies a utility tax on the consumption of electricity, water and natural gas.

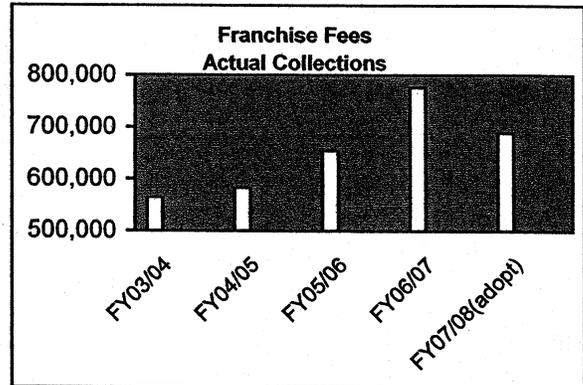
Electric utility fees generate the majority of utility revenue. The Town expects to collect \$720,349 in franchise tax revenue in fiscal year 2007/2008, which is \$71,553 less than fiscal year 2006/2007 amended budget.



### FRANCHISE FEES

The Town levies a 7% franchise tax for the consumption of electricity, natural gas and vehicle towing services. The franchise tax for the collection of waste is 3.76% residential and 10% commercial. Revenue generated from the waste franchise fee helps defray the cost of drainage projects.

Electric franchise fees generate the majority of franchise revenue. The Town expects to collect \$689,311 in franchise fees in fiscal year 2007/2008, which is \$75,488 more than fiscal year 2006/2007 amended budget.



### OCCUPATIONAL TAXES & PERMITS

The Town collects fees for the issuance of occupational tax, building and related permits, sign and zoning permits. Revenue is estimated based on existing or new construction projects, historical and collection trends.

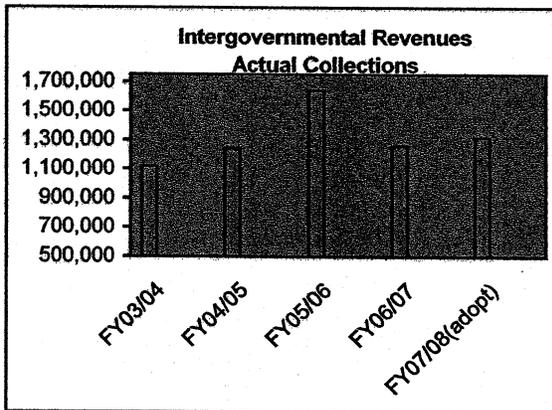
The Town has an interlocal agreement with Broward County for building department services. Broward County receives a portion of the revenue generated from the issuance of building permits for funding of their services and submits a portion of collection back to the Town.

The Town expects to collect \$97,845 in taxes and permits in fiscal year 2007/2008, which is \$13,555 less than fiscal year 2006/2007 amended budget.

## INTERGOVERNMENTAL REVENUES

The Town receives intergovernmental revenue from the State of Florida. Distribution for fuel, telecommunication service tax, alcoholic beverage license, sales tax, and cigarette tax included in the state revenue sharing revenues with local governments is based on population and municipal assessed value per capita. The majority of intergovernmental revenue is generated by the collection of sales tax.

In addition the Town collects revenue from Broward County, Florida and the Florida Department of Transportation as part of interlocal or grant agreements that provide funding assistance for the collection of recyclable materials, maintenance of street lights, landscape-beautification projects and the operation of the senior center and community bus programs.



In fiscal year 2007/2008, the Town expects to collect \$1,316,352 in intergovernmental revenues, which are \$135,382 more than fiscal year 2006/2007 amended budget.

## CHARGES FOR SERVICE

The Town of Lauderdale-By-The-Sea charges fees to the users of various services. Fees include tennis court, parking permits, parking meters and various application fees

Tennis court fees, shuffleboard court fees and parking permits increased by 5% in keeping with the Commission's policy.

Town expects to collect \$205,032 in Charges For Services during FY 2007/2008, which is \$37,758 less than fiscal year 2006/2007 amended budget.

## FINES & CITATIONS

This revenue category includes parking, zoning and code enforcement fines which are collected by the Town. Citations and fines are used to offset parking and code enforcement expenses.

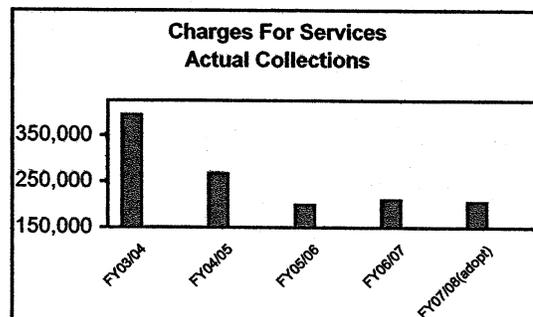
Town expects to collect \$218,268 in Fines & Citations during FY 2007/2008, which is \$85,022 less than fiscal year 2006/2007 amended budget. This large decrease represents an overall reduction in fines.

## MISCELLANEOUS REVENUE

Revenue in this category is generated primarily from interest income, rent and miscellaneous income (donations, copies, advertising, insurance and utility reimbursement). Insurance and utility reimbursements are those expenses reimbursed by contract

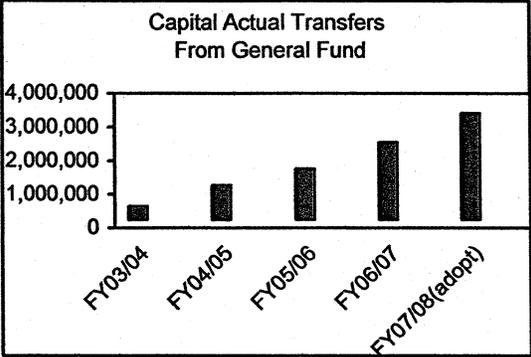
The revenue generated on investments is estimated based on the investment market and cash flow forecasts. Interest income is estimated based on the investment market and cash flow forecasts.

The Town anticipates collecting \$721,154 in miscellaneous income during FY 2007/2008, which is \$214,789 more than fiscal year 2005/2006 amended budget.



## Capital Improvement Fund

The Capital Improvement Fund receives its revenue primarily from existing loan proceeds, grant funding, undesignated fund balance and transfers from the general fund.



Transfers from the general fund for fiscal year 2007/2008 total \$3,406,329 reflecting an increase of approximately \$860,327 from fiscal year 2006/2007 amended budget.

The projected carry forward required to balance the Capital Fund budget and fund the projects in the capital improvement plan is \$5,703,122 reflecting an increase of \$54,715 from the 2006/2007 fiscal year amended budget.

The Town expects to collect \$9,886,719 in revenue during fiscal year 2007/2008, which is \$1,617,310 more than fiscal year 2006/2007 amended budget.

## Special Revenue Funds

The **Special Revenue Fund** consists of two funds and receives its revenue primarily from confiscations and parking fines.

**Police Law Enforcement Trust Fund** acquires its revenue from the sale of police confiscated property utilized for specific non-recurring police or crime prevention expenditures.

**Police Law Training Fund** acquires its revenue from each paid traffic citation utilized to further the education of the

Town's police officers or for mandatory training.

Forfeitures or fines are not budgeted as a revenue source therefore the undesignated fund balances are the revenue source utilized to fund non-recurring expenditures.

In fiscal year 2007/2008 the carry forward amount totals \$1,098 a decrease of \$11,632 from fiscal year 2006/2007 amended budget for Police Law Training and the Law Enforcement Trust Funds.

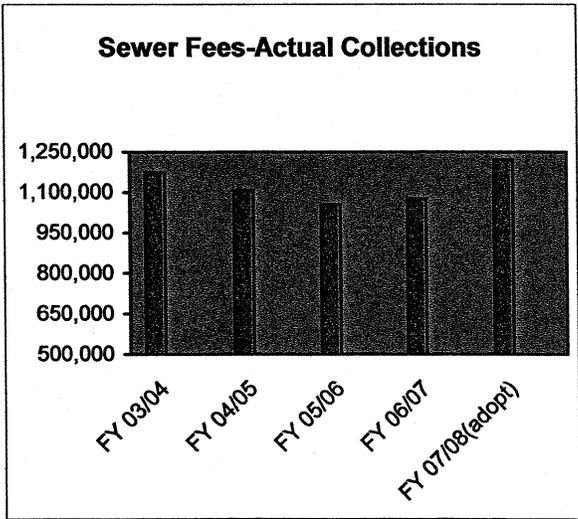
The total revenue for fiscal year 2007/2008 is \$12,155, which is \$5,945 less than fiscal year 2006/2007 amended budget.

## Proprietary Funds

### WATER & SEWER FUND

The current monthly sewer fees range from \$7.60 for single family and multi-family. Commercial accounts vary from \$7.60 to \$190.00 depending on the meter size. All customers pay \$3.00 consumption rate per 1,000 gallons over their monthly cap. The cap is 2,000 gallons for single family and 1,000 gallons for multi-family and commercial.

Any increase passed on to the Town by the City of Pompano is passed on to the consumer to eliminate a General Fund subsidy. Sewer fees have remained the same since fiscal year 2003-2004.



There is no sewer rate change for fiscal year 2007/2008. The Town expects to collect \$1,221,204 in sewer revenue during fiscal year 2007/2008, which is \$45,660 more than fiscal year 2006/2007 amended budget.

In regards to water the Town expects to collect \$40,000 in interest revenue during fiscal year 2007/2008.

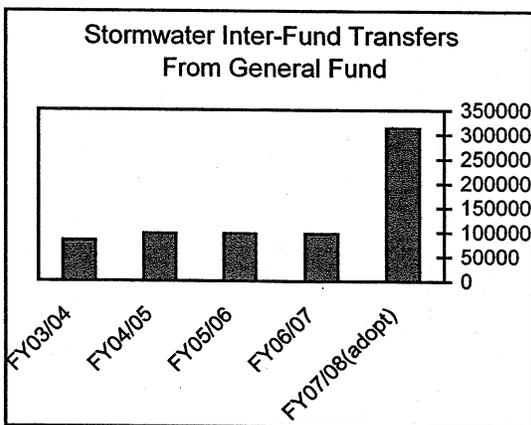
During fiscal year 2006/2007, the General Fund subsidized the Water and Sewer System Fund in the amount of \$815,454. However, for fiscal year 2007/2008 there are no budget transfers and therefore no subsidy from the general fund.

Overall, the water and sewer fund is expected to collect \$780,263 less than fiscal year 2006/2007 amended budget.

**STORMWATER FUND**

The current monthly stormwater fee referred as the equivalent stormwater unit (ESU) rate has been eliminated for fiscal year 2007/2008.

As the result of eliminating the Stormwater Utility fee the General Fund subsidizes the Stormwater Fund. For fiscal year 2007/2008 transfers from the general fund total \$312,891 which is an increase of \$218,242 from fiscal year 2006/2007 amended budget.

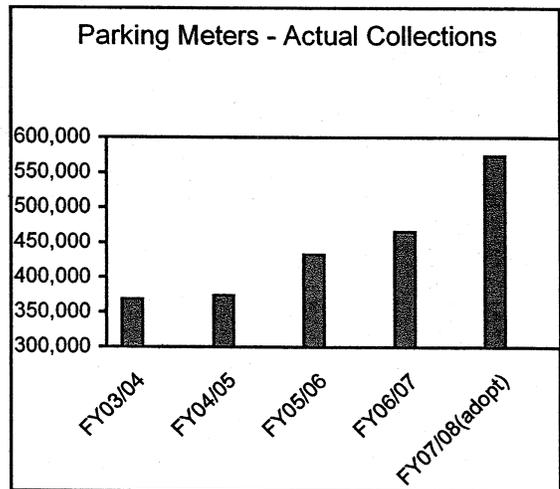


The Town expects to collect \$341,859 in revenue during fiscal year 2007/2008, which is \$24,274 more than fiscal year 2006/2007 amended budget as a result of the additional funds being transferred from the General Fund.

**PARKING REVENUE IMPROVEMENT FUND**

Parking Meter rates in the business district range from \$.25 to \$1.00 per hour of parking depending of the location of the parking meter. In addition, the Town maintains surface parking lots in the business district, which accommodates 487 additional parking spaces. Parking meter fees have generally remained the same since fiscal year 2001-2002.

The Town expects to collect \$773,745 in revenue during fiscal year 2007/2008, which is \$176,050 less than fiscal year 2006/2007 amended budget.



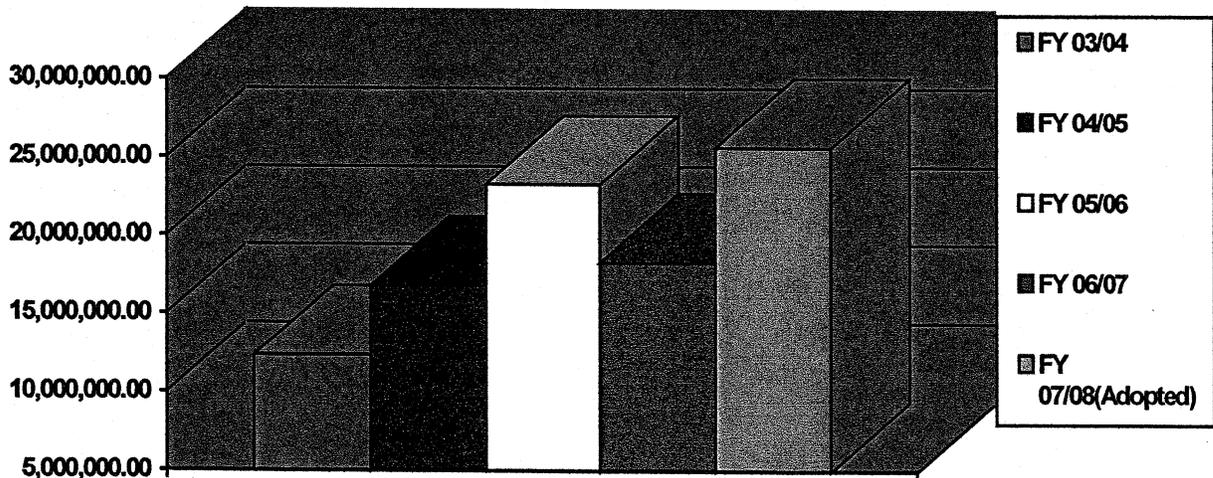
# Town of Lauderdale-By-The-Sea

## Governmental Type Funds Revenue Summary

### General and Capital Improvement Funds

FISCAL YEAR	TAXES & ASSESSMENTS	FRANCHISE & UTILITY FEES	LICENSES & PERMITS	INTER GOVERNMENTAL	CHARGES FOR SERVICES	FINES & FORFEITS	INTEREST & MISC.	TRANSFERS & OTHER SOURCES	TOTAL
2003/04	7,833,401	1,324,511	80,573	1,157,670	393,365	541,329	385,738	639,972	12,356,559
2004/05	8,565,377	1,367,937	106,684	1,242,588	266,061	451,109	589,131	4,217,222	16,806,109
2005/06	10,975,259	1,405,725	111,400	1,180,970	242,790	303,290	506,365	8,542,130	23,267,929
2006/07	11,070,231	1,621,017	200,610	1,260,115	209,990	256,153	945,593	2,711,647	18,275,356
2007/08 Adopted	10,072,349	1,409,660	149,452	1,942,900	205,032	218,268	871,874	10,775,374	25,644,909

Actual - Governmental Funds Revenue Summary



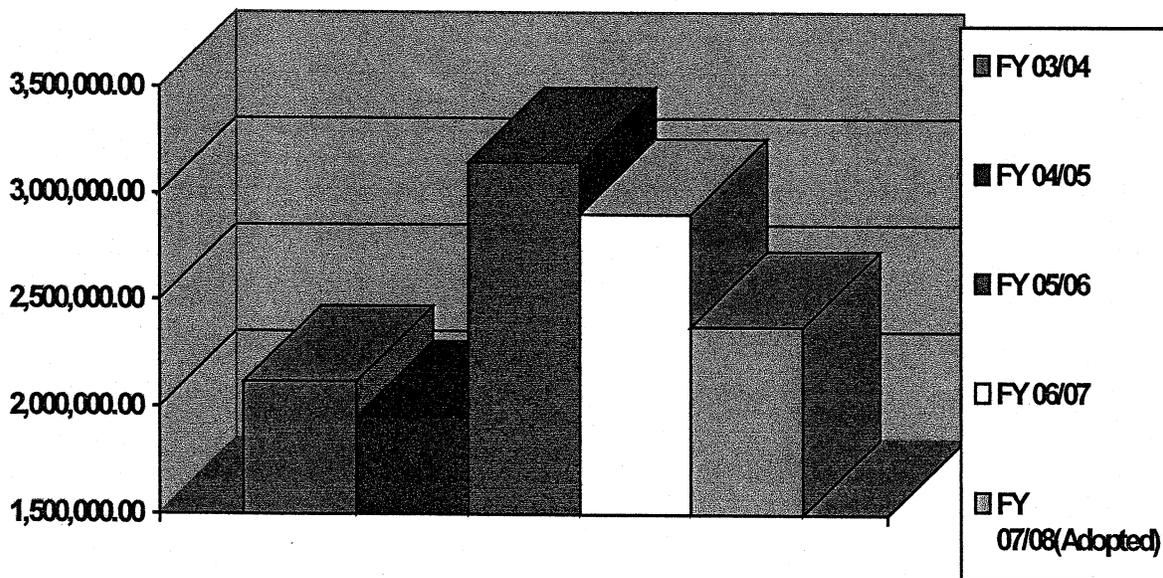
# Town of Lauderdale-By-The-Sea

## Proprietary Funds Revenue Summary

### Water & Sewer, Stormwater and Parking Funds

FISCAL YEAR	CHARGES FOR SERVICES	MISCELLANEOUS & INTEREST	FINES & CITATIONS	INTERFUND TRANSFER CARRYFORWARD	TOTAL
2003/04	1,546,486	11,848	-	559,917	2,118,251
2004/05	1,463,596	35,984	-	453,645	1,953,225
2005/06	1,630,210	22,212	-	1,494,649	3,147,071
2006/07	1,693,219	125,775	176,176	910,103	2,905,273
2007/08 (Adopted)	1,586,048	135,070	153,556	502,134	2,376,808

Actual-Proprietary Funds Revenue Summary



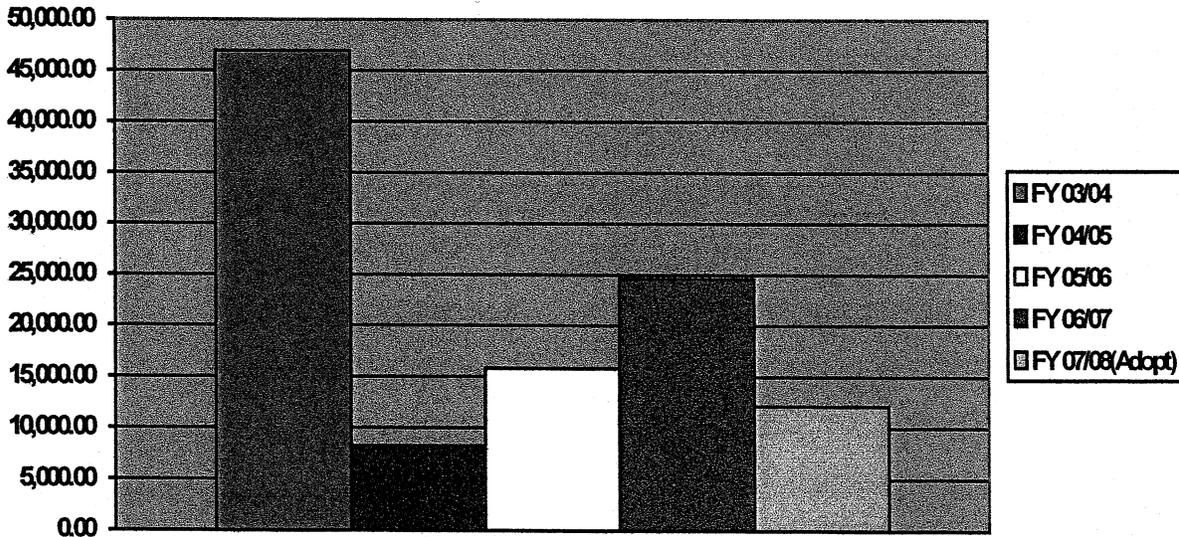
# Town of Lauderdale-By-The-Sea

## Special Revenue Fund Revenue Summary

### Police Law Training & Police Law Enforcement Trust

FISCAL YEAR	FINES FORFEITURES	INTEREST - MISCELLANEOUS	OTHER FINANCE SOURCE	TOTAL
2003/04	43,599	3,334	-	46,933
2004/05	-	8,248	-	8,248
2005/06	-	15,816	-	15,816
2006/07	5,593	19,011	-	24,604
2007/08(Adopted)	-	11,057	1,098	12,155

**Actual-Special Revenue Fund Revenue Summary**



## Fiscal Year 2007/2008 Expenditure Summaries By Fund

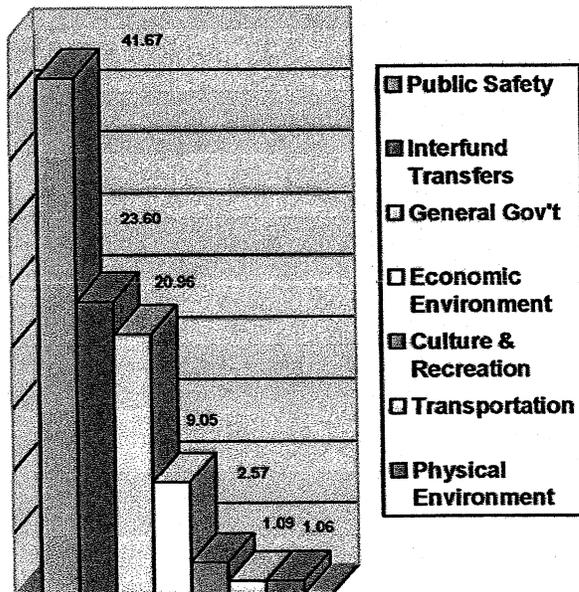
### Expenditures By Function

**GOVERNMENTAL FUNDS** - Governmental Funds are comprised of the General and Capital Improvement Funds representing approximately 91.48% of the fiscal year 2007-2008 all funds budget.

**GENERAL FUND** - The General Fund represents 56.21% of the total budget. The \$15,758,190 million General Fund budget is used to fund townwide service and its associated operating costs for Public Safety, Interfund Transfers, General Government, Economic Environment- Streets, Recreation & Beach, Transportation and Physical Environment.

The largest use of General Fund revenue is **Public Safety** - Public Safety costs make up 41.67% of General Fund expenditures. Public Safety is comprised of the following departments:

- Police
  - Fire
  - Emergency Medical Services (EMS)
  - Development Services
- Use Of General Fund**

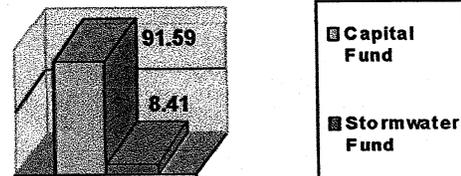


The 2007/2008 Public Safety budget is \$6,566,804 reflecting an increase of \$212,993 from fiscal year 2006/2007 amended budget as a result of up to a 5.3% percent increase in the agreement with the Broward Services Office for townwide contractual public safety services offset by the reduction of one sergeant position.

The second largest use of General Fund revenue is **Interfund Transfers**. Interfund transfers make up 23.60% of the Town's General Fund budget. These transfers are revenues dedicated for the operation or assistance in funding the below accounts.

- o Transfer To Capital Fund  
\$3,406,329
- o Transfer To Stormwater Fund  
\$312,891

### Interfund Transfers



The 2007/2008 Interfund Transfers budget is \$3,719,220 reflecting an increase of \$263,115 from fiscal year 2006/2007 amended budget.

The third largest use of General Fund revenue is **General Government**. General Government costs make up 20.96% of the General Fund budget. General Government is comprised of the elected officials and administrative staff that support the operational activities of Town Government and are represented by the following departments:

Commission

Non-Profit Organizations  
Municipal Buildings  
Administration  
Town Attorney  
General Government

The 2007/2008 General Government budget is \$3,302,240 reflecting a decrease of \$104,591 from fiscal year 2006/2007 amended budget.

Although funding has been maintained or added for contractual obligations, height restriction expenses, salaries, benefits, insurance premiums, Web Cast-Media Vault and T-1 line, integrated Back-Up Servers and a municipal code on-line service. The overall decrease is a result of the reduction of funds allocated to capital outlay, legal, as well as the reduction of administrative staffing levels.

The following is the remaining use of General Fund by function:

**Economic Environment - Economic Environment** represents approximately 9.05% of the General Fund expenditures and is comprised of the following departments:

Public Works  
Community Standards

The 2007/2008 Economic Environment budget is \$1,426,195 reflecting an increase of approximately \$145,277 from fiscal year 2006/2007 amended budget.



**Culture & Recreation - Culture & Recreation** represents approximately 2.57% of General Fund expenditures and is comprised of the following departments:

Recreation  
Beach



The 2007/2008 Culture & Recreation budget is \$405,597 reflecting a decrease of \$15,869 from fiscal year 2006/2007 amended budget. Major expenditures include senior and performing arts center activities, special events as well as townwide maintenance of the Town's public beach.

**Transportation - Transportation** represents approximately 1.09% of the General Fund expenditures and is comprised of the Parking Enforcement department.



The 2007/2008 Transportation budget is \$171,777 reflecting a decrease of approximately \$67,532 from fiscal year 2006/2007 amended budget.

**Physical Environment - Physical Environment** represents approximately 1.06% of the General Fund expenditures and is comprised of the following departments:

Sanitation-Recycling  
Public Buildings

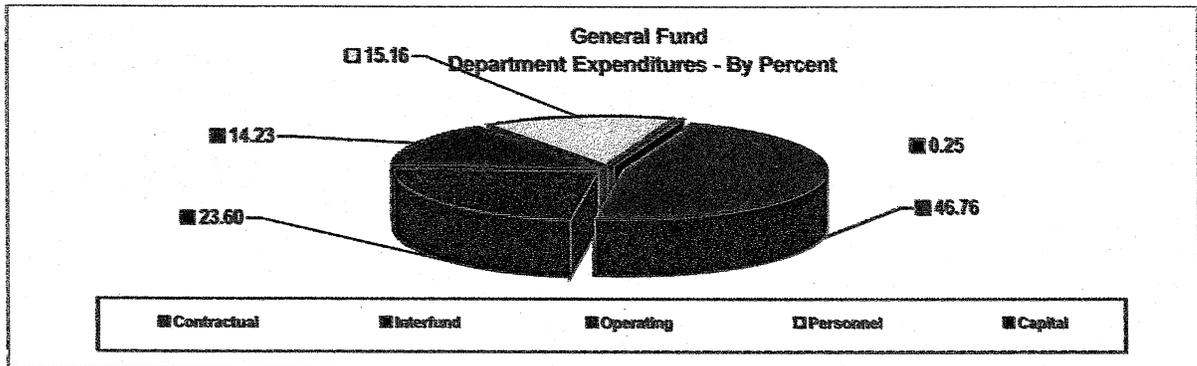


The 2007/2008 Physical Environment budget is \$166,417 reflecting a decrease of \$527,650 from fiscal year 2006/2007 amended budget.

## General Fund Expenditure Detail & Changes

The Town government is organized into departments along functional lines and operates under the "Commission-Manager" form of government. Total general fund expenditures are presented by department and object. The budget for fiscal year 2007/2008 is a balanced budget. Whereas, budgeted expenditures of \$15,758,190 equal budgeted revenues. Undesignated fund balance was not utilized, as the revenue inflows are sufficient to cover the outflow of expenditures. The General Fund budget for fiscal year 2007/2008 has increased overall by approximately 4.87% from fiscal 2006/2007 amended budget. Approximate changes are reflected in the graph below.

	FY 2006-2007 Amended Budget	FY 2007-2008 Adopted Budget	App. % Of Change
Personnel Services & Benefits	\$ 2,333,807	\$ 2,388,373	2.34%
Contractual Services	\$ 6,279,324	\$ 7,368,716	17.35%
Operating	\$ 2,824,757	\$ 2,242,433	-20.62%
Capital Outlay	\$ 131,934	\$ 39,448	-70.10%
Interfund Transfers	<u>\$ 3,456,105</u>	<u>\$ 3,719,220</u>	7.61%
<b>Total Budget</b>	<b><u>\$ 15,025,927</u></b>	<b><u>\$ 15,758,190</u></b>	



Historically general fund expenditures have increased no more than 5%. The largest use of general fund in the fiscal year 2007/2008 budget are townwide services related to public safety consisting of Police, Fire and Emergency Medical and Development Services which represents approximately 41.67% of total general fund expenditures. Public Safety services reflect an increase of approximately 3.35% from the 2006/2007 amended budget.

The second largest use of general fund or approximately 23.60% of total general fund expenditures are Interfund Transfers reflecting an increase of 7.61% from 2006/2007 amended budget. This budget reflects increase funding to the Stormwater Fund as the result of the elimination of Stormwater fees and increased funding to the Capital Improvement Fund.

The third largest use of general fund or approximately 20.96% of total general fund expenditures are the General Government functions reflecting an decrease of 3.17% from 2006/2007 amended budget. This budget reflects a decrease of contingency reserves as the millage rate for fiscal year 2007/2008 was decreased.

## **Contractual Services**

Contractual services account for approximately 46.76% of the total general fund budget for fiscal year 2007-2008. Total contractual services have increased approximately \$1,089,392 primarily as a result of the consumer price index (CPI), existing contractual obligations and new or additional services. Additional contractual services have been funded for sanitizing and raking the Town's public beach, landscape and street sweeping services. The Town Attorney, Town Planner, Town Engineer and Emergency Management Consultant are also provided to the Town through a contractual obligation. Contractual services are provided by the Broward County Sheriff's Office for townwide police, fire and emergency medical services reflect a CPI increase per agreement. In addition, funding has been provided for evaluation and appraisal reports, conceptual plans for grant proposals, planning and municipal support studies, land use certification and web casting services.

## **Personnel Services**

Personal services account for approximately 15.16% of the total general fund budget for fiscal year 2007-2008. Personnel services have been budgeted to reflect a 5% increase for elected officials and a cost of living allowance (COLA) increase for Town employees. Total personnel expenses have increased approximately \$54,566. Increases in health benefits were budgeted accordingly. Personnel services reflects the reduction of sixty-three position which consist of two administrative staffing positions and sixty-one volunteer firefighters as all fire prevention services are provided by the Broward County Sheriff's Office through a contractual agreement.

## **Interfund Transfers**

Interfund Transfers account for approximately 23.60% of the total general fund budget for fiscal year 2007-2008. Detailed proposed transfers for fiscal year 2007/2008 are listed below. The largest increase is reflected in the capital improvement fund, which represents approximately 91.59% of total interfund transfers. Overall, Interfund transfers increased approximately \$263,115 as a result of the increase in capital improvement projects funded as well as transfers necessary to subsidize the elimination of Stormwater Assessment Fees.

- Transfer To Capital Improvement Fund \$ 3,406,329.
- Transfer To Stormwater Fund \$312,891

## **Operating**

Operating expenses account for approximately 14.23% of the total general fund budget for fiscal year 2007-2008. Total operating expenses have decreased approximately \$582,324 as a result of contracting services and maintained service levels the same as fiscal year 2006-2007. The cost of general liability and workers compensation reflect a decrease in premium. Additionally, service and maintenance agreements for machinery or equipment were budgeted accordingly.

## **Capital Outlay**

Capital Outlay expenditures account for approximately 0.25% of the total general fund budget for fiscal year 2007-2008. Total capital expenses have decreased \$92,486. Expenditures are made as equipment needs to be replaced or becomes outdated.



#### **Town Attorney**

Increase in Town Attorney retainer fee.  
Funded expenses related to height litigation.

#### **General Government**

Funded contractual obligations for equipment service maintenance contracts, legislative consultant and Web Master. In addition funding has been provided for election expenses, evaluation and appraisal reports, conceptual plans for grant proposals, premiums for workers compensation and general liability, miscellaneous planning and municipal support studies.  
Funding of the Broward County – Mass Transit Community Bus transportation program

#### **Police Department**

Funded townwide contractual obligation for police services with a 5% projected increase.

#### **Fire Department**

Funded townwide contractual obligation for fire protection services with a 5.3% projected increase.

#### **Emergency Medical Services (EMS)**

Funded townwide contractual obligation for EMS with a 5% projected increase.

#### **Development Service**

Cost of living salary increase for non-union and management employees.  
Funding for comprehensive plan amendments, community redevelopment area (CRA) analysis and support services related to zoning and code activities. Reduced funding for the purchase of machinery and equipment.

#### **Sanitation**

Funded townwide contractual obligation for recycling services.

#### **Public Buildings**

Funded utility costs due to completion of the capital improvement portals project. Water and Sewer cost reflect increase in cost of service by the City Of Fort Lauderdale. Funding for maintenance of public building. Funded equipment service and maintenance agreements.  
Reduced funding for the purchase of machinery and equipment.

#### **Public Works**

Cost of living salary increase for non-union and management employees. Increased funding for sidewalk maintenance and repair. Funded vehicle and equipment maintenance and service agreements. Reduced funding for the maintenance of streets, parks and roads as well as the purchase of machinery and equipment.

#### **Community Standards**

Cost of living salary increase for non-union and management employees.  
Funding of the Broward County – Community Grant Program.  
Funding of the Broward County – Greenshade Grant Program.  
Reduced funding for the purchase of machinery and equipment as well as for the landscaping and maintenance of streets, parks and roads. Funded vehicle and equipment maintenance and service agreements.

### **Parking Enforcement**

Cost of living salary increase for non-union and management employees. Funding for parking magistrate and contractual services for processing of parking meter violations and collection and processing of parking meter coins. Funded vehicle and equipment maintenance and service agreements.

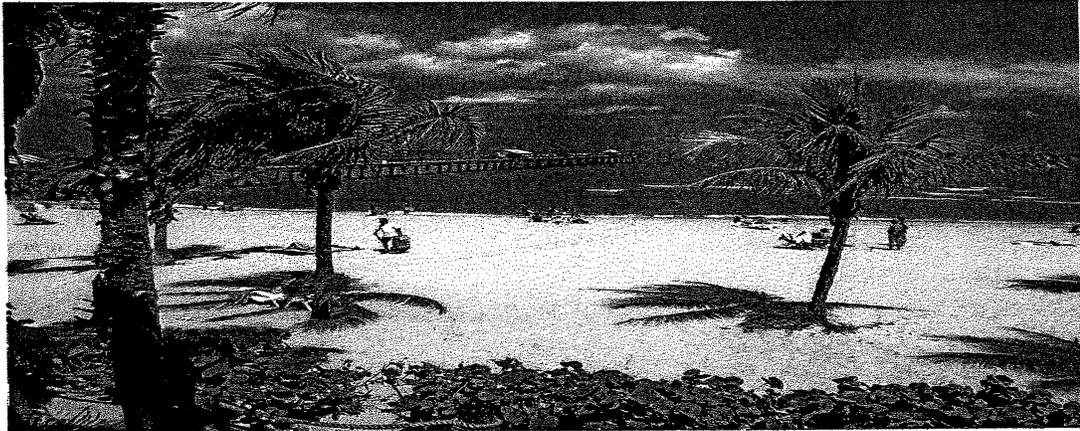
### **Recreation**

Funding of contractual services for the Community Performing Arts Center. Funded equipment maintenance and service agreements. Increased funding for special event activities for Easter, Halloween, Christmas By The Sea, July 4<sup>th</sup> and other special events sponsored or co-sponsored by the Town in addition to Christmas banners & decorations.

Funding of the Broward County – Senior Center Grant Program.

### **Beach**

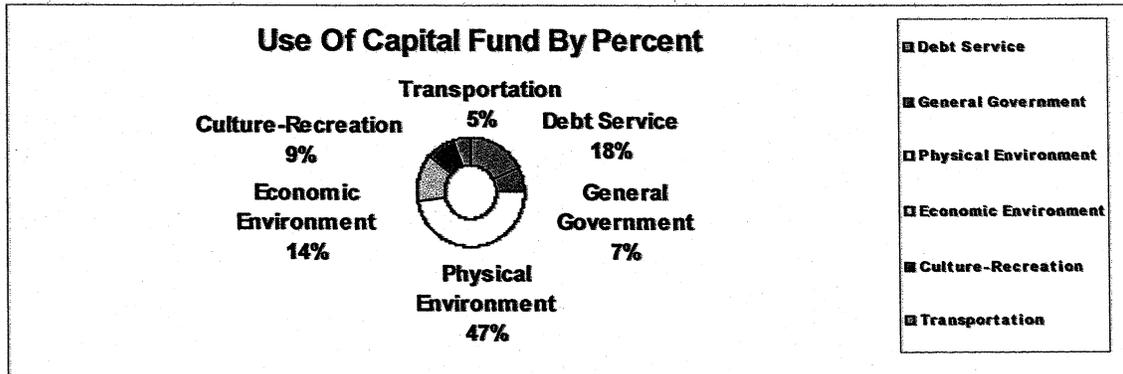
Increase in contractual obligation maintenance of the beach areas reflecting a five percent increase as a result of the consumer price index. Funded vehicle and equipment maintenance and service agreements. Reduced funding for operating supplies



## Capital Improvement Fund Expenditure Detail & Changes

**\$ 9,886,719**

The Town's Capital Improvement fund is broken down by and budgeted by project. The capital fund has increased approximately \$1,617,310 from the FY 2006-2007 amended budget. This decrease is a result of funding for the design, permitting and construction of Bel Air, Sunset Lane and Palm Club as discussed below. Future operating costs (e.g., service, personnel, maintenance or utilities) associated with completed projects are included in the operating department in the appropriate budget year. The below projects have been funded for fiscal year 2007/2008.



**Physical Environment**

Bel Air, Sunset Lane and Palm Club Sanitary Sewers Construction Projects

**Economic Environment**

Seagrape Drive Beautification Project and Town Entry Improvement Project

**Culture – Recreation**

Beach Pavilion, Beach Access Walkways and Fish Habitat Restoration

**Debt Service**

Promissory Notes

**Transportation**

AIA – Landscape-Streetscape Project and Repair of the Terra Mar Bridge

**General Government**

Jarvis Hall Renovation and Infrastructure Depreciation expense

**Completed Project (FY2006-2007)**

In fiscal year 2006-2007 project completed that have a future maintenance, landscape and utility expense are budgeted in the General Fund. The departments that will assume operational responsibilities and have their budget reflect this additional cost are:

- >Public Works
- >Community Standards
- >Public Buildings

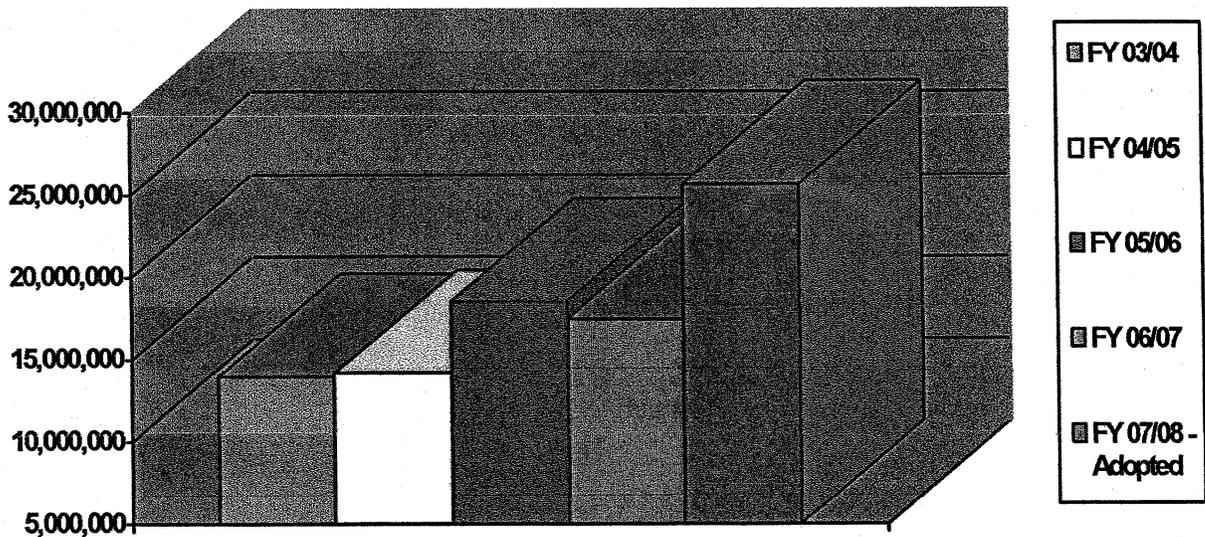
# Town of Lauderdale-By-The-Sea

## Governmental Type Funds Expenditure Summary

### General and Capital Improvement Funds

FISCAL YEAR	GENERAL GOV'T	PUBLIC SAFETY	PHYSICAL ENVIRON- MENT	ECONOMIC ENVIRON- MENT	CULTURE & RECREATION	TRANS- PORTATION	DEBT SERVICES	TRANSFERS	TOTAL
2003/04	1,784,233	5,744,749	408,752	2,742,731	434,143	222,955	1,399,292	1,199,889	13,936,744
2004/05	1,802,379	5,639,580	445,022	1,830,136	724,126	251,120	1,489,448	1,995,569	14,177,380
2005/06	2,308,974	5,780,219	2,850,917	1,099,566	866,147	220,127	2,144,741	3,254,588	18,525,256
2006/07	1,999,066	6,181,156	176,967	2,376,342	442,618	197,389	2,621,382	3,456,105	17,451,025
2007/08 Adopted	3,621,691	6,566,804	4,884,875	2,822,296	1,253,341	663,777	2,112,905	3,719,220	25,644,909

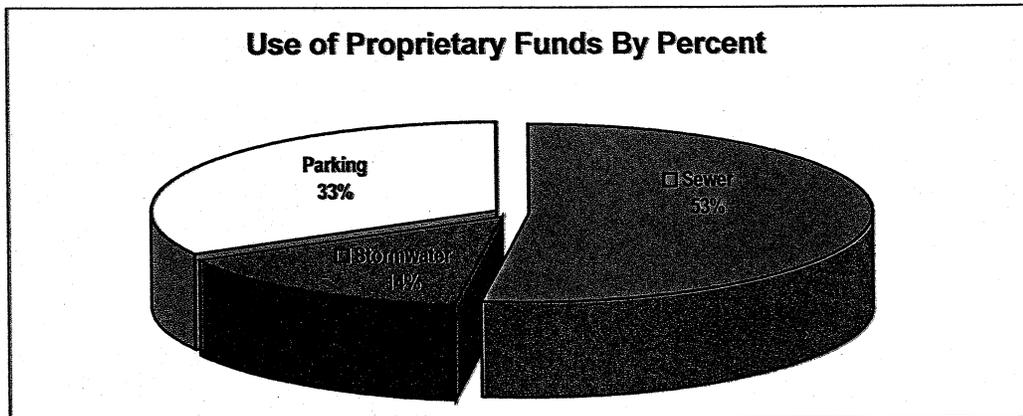
**Actual - General and Capital Fund Expenditure Summary**



# Proprietary Funds Detail & Changes

## Water & Sewer, Stormwater and Parking Funds \$2,376,808

The Town's Proprietary Fund represents 8.48% of the Town's total budget for fiscal year 2007-2008. The Proprietary Fund is broken down by and budgeted by each individual fund. The Water & Sewer and Parking funds are not subsidized, as they are self-contained. Total proprietary funds have decreased approximately \$886,379 from the FY 06-07 amended budget. This decrease is the result of completing the construction of a surface parking lot (Parking Fund) as well as a reduction in operating expenditures (Water & Sewer Fund). The Stormwater Fund continues to be subsidized by the General Fund through the collection of water utility fees.



### **Water & Sewer Fund - \$ 1,261,204**

Funding for emergency repairs, telemetry of the pump stations as well as water and sewer line maintenance and repairs. This fund continues to be stable therefore sewer rates remain the same as fiscal year 2006/2007. The fiscal year 2007/2008 budget reflects a decrease of \$734,603 due to a reduction in overall operating expenditures.

### **Stormwater Fund - \$ 341,859**

Funding for storm drain outfall rehabilitation and maintenance, debt service and El Mar drainage project. This fund reflects an increase of \$24,274 primarily due to an increase in operating costs offset by a reduction in the amount of depreciation expense. Stormwater fees have been eliminated for the entire fiscal year 2007/2008.

### **Parking Fund- \$773,745**

Funding for decorative meters, poles, covers and meter replacement. This fund has decreased \$176,050 as a result of completing the construction for a surface parking lot. Parking meters rates have remained the same as last year.

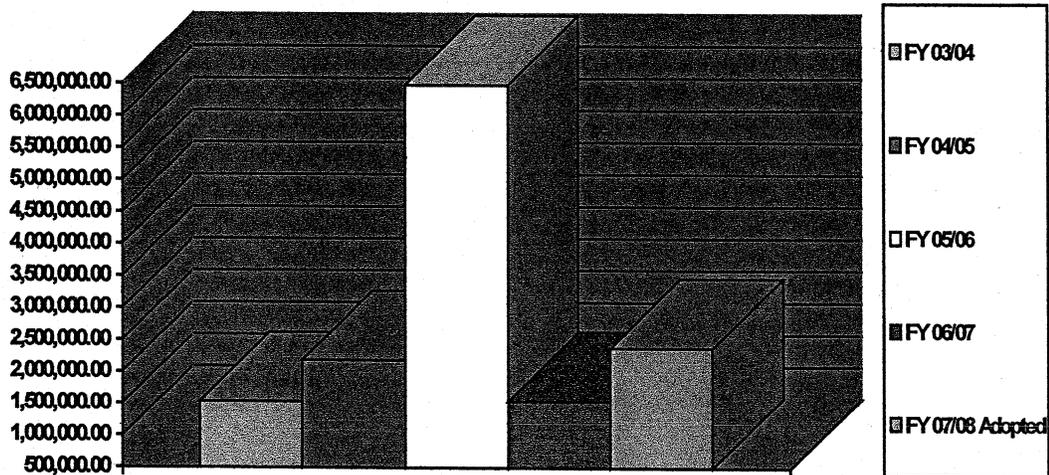
# Town of Lauderdale-By-The-Sea

## Proprietary Funds Expenditure Summary

### Water & Sewer, Stormwater and Parking Funds

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
2003/04	375,615	84,664	940,536	130,471	-	1,531,286
2004/05	-	90,304	949,426	1,140,206	-	2,179,936
2005/06	266,614	89,267	2,252,678	3,699,420	168,053	6,476,032
2006/07	110,862	129,720	1,134,314	-	165,645	1,540,541
2007/2008 (Adopted)	266,614	195,443	1,464,601	100,150	350,000	2,376,808

**Actual - Proprietary Funds Expenditure Summary**

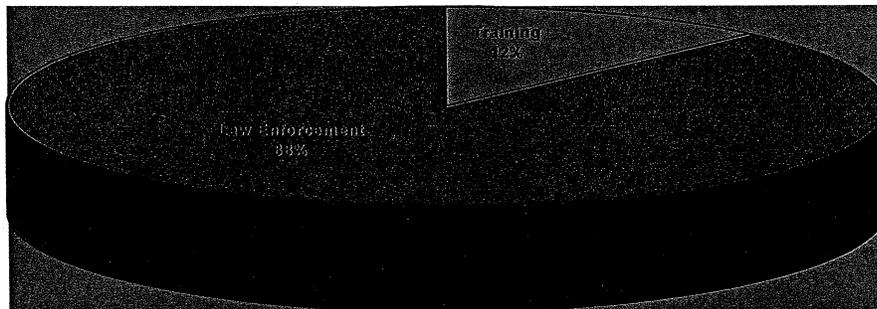


# Special Revenue Funds Detail & Changes

## Police Law Training & Enforcement Trust Funds \$ 12,155

The Town's Special Revenue Fund represent .04% of the Towns total budget. The Special Revenue fund is broken down by and budgeted by each individual fund. Expenditures funded for the Police Law Enforcement Trust Fund are non-recurring operating expenses and/or a one-time purchase of specialized equipment. Whereas, expenditures funded for the Police Law Training Fund are for specialized training. Total special revenue funds have decreased approximately \$5,945 from the FY 06-07 amended budget. This decrease is the result of reducing the purchase of specialized equipment (Enforcement Trust). The special revenue funds represent .04% of the Town's total budget for fiscal year 2007-2008.

Use of Special Revenue Funds By Percent



### Police Law Training

Funding for mandatory training

### Police Law Enforcement Trust

Funding for specialized equipment:

3 Cannondale police bicycles and 1 beach Segway and Batteries

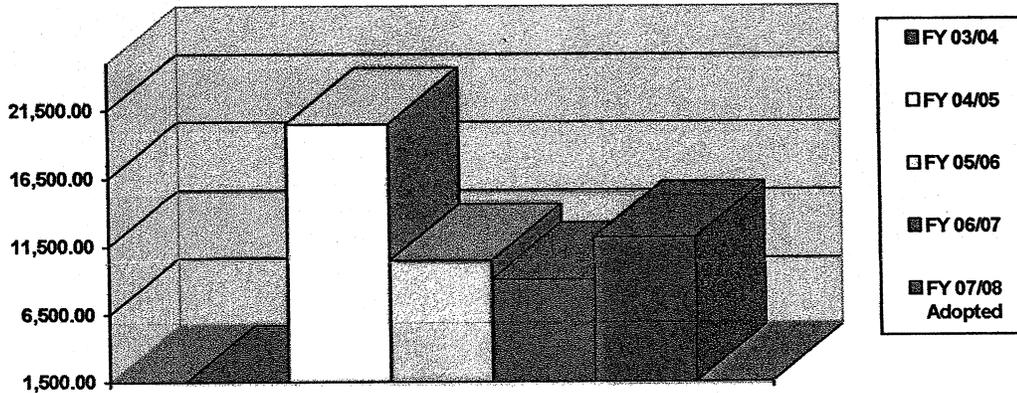
# Town of Lauderdale-By-The-Sea

## Special Revenue Funds Expenditure Summary

### Police Law Training & Enforcement Trust Funds \$12,155

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
2003/04	1,500	-	1,500
2004/05	-	20,500	20,500
2005/06	1,500	8,959	10,459
2006/07	1,500	7,612	9,112
2007/08 Adopted	1,500	10,655	12,155

**Actual Special Revenue Funds Expenditure Summary**





## **Mission Statement**

The Commission is committed, under complete transparency, to pursue the will of the people, and acknowledge that any decisions shall maintain and enhance the charm and pattern of a people friendly sea-side village.

## **Vision Statement**

The Commission is committed to supporting our citizens, so that they may uphold civic pride and quality of life within our Town and continue to reside and/or pursue business within our charming community.

## **Short Term Goals**

### **Administration:**

*Continue to responsibly manage the Town's resources and improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.*

Short-term goals, objectives and achievements are detailed by department on pages 60 through 104. In fiscal year 2006 – 2007 the town's General Fund's budgeted revenue was realized at 103.4% and our expenditures at 95.5%, exceeding our expectations of our projected Fund balance. Based on the nationwide housing market slowdown, Management issued directives, based on current trend of revenue collection and expenditures, in an attempt to collect revenue at 98% and expenditure at 98% of budget. We exceeded our goal in fiscal year 2006-2007. The revenue realized an increase of over 100% as a result of obtaining additional funds through grants as well as receiving an unexpected intergovernmental payment.

### **Municipal Services:**

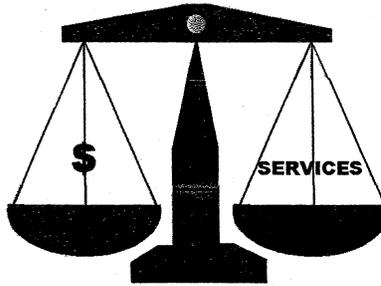
*Improved customer service is achieved by maintaining an open door policy in Town Hall to address concerns of our residents and visitors and continue to disseminate accurate information via the town's cable channel and monthly newsletter.*

In fiscal year 2007–2008, 190 complaints were logged in and 173 (91.05%) were successfully addressed. 49.37% were related to public works, 41.77% to code enforcement and 8.86% to public safety. Most of the complaints in fiscal year 2007-2008 were miscellaneous public works or community standards-beautification restoration in nature.

### **Economic / Physical Development:**

*Continue to aggressively pursue grant funding for current and future projects.*

In fiscal year 2006 – 2007 the Town applied for 6 grants and was successfully awarded funding in the amount of \$ 724,490 for projects in fiscal year 2007-2008.



### **Long Term Goals**

*Ensure a financially responsible government and an economically vital community. Protect and improve city services, the environment and quality of life for residents and visitors.*

Our long-term goals are based on the Town's Master Plan and are established within the five-year capital improvement program. Projects are reviewed and prioritized by the Town Commission.

The Town continues to provide effective services to residents allowing them to live their lives to the fullest possible. In addition the Town continues to provide infrastructure to assure the continued success of its primary industry, "tourism".

The Town is currently reviewing studies to determine if a Community Redevelopment Area is declared which will address some of the current projects in the Master Plan.

The Town is committed to maintaining emergency reserves in order to have the flexibility to react appropriately and plan for the unexpected so as to not adversely impact all residents from such event.

### **Major Accomplishments**

In fiscal year 2006-2007 the town commenced construction for the Bel Air and Sunset Lane projects, which will be constructed in fiscal years 2007-2008 and 2008-2009.

During fiscal year 2006-2007 the town completed construction of a surface parking lot between AIA and Bougainvillea.

The Town Commission approved almost \$9.9 million in funds for townwide capital improvement projects in fiscal year 2007-2008.

*The Town continues to provide effective services to residents allowing them to live their lives to the fullest possible. In addition the Town continues to provide infrastructure to assure the continued success of its primary industry "tourism".*

**This Page Left Intentionally Blank**

*General  
Fund*

**General Government  
Fiscal Year 2007/2008  
Department Budgets**

## LEGISLATIVE AND POLICY

*Oliver Parker, Mayor*  
*John Yanni, Vice-Mayor*  
*Charles Clark, Pro Tem Mayor*  
*Jerry McIntee, Commissioner*  
*Jim Silverstone, Commissioner*

**GOAL:** To represent the public interest, provide leadership and direction for the Town's future and assure the present and future fiscal integrity of the municipal government.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioners	3	3	3	3	3
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

### DEPARTMENTAL OBJECTIVES:

To exercise all of the powers as an elected official to do whatever may be deemed necessary for the safety, health and general welfare of the citizens of the Town of Lauderdale-By-The-Sea.

### SERVICE LEVEL NARRATIVE:

A five member Town Commission, elected at large on a non-partisan basis, governs the Town of Lauderdale-By-The-Sea. The Mayor presides at all Town Commission meetings and other public functions and is the ceremonial head of the Town. The Commission legislatively determines policy and appoints a Town Manager who is responsible for administration of that policy and managing the Town's departments and services.

The Town Commission holds regular meetings on the second and fourth Tuesdays of each month as well as special meetings and workshop sessions throughout the year as required by Town Charter to carry out the legislative responsibilities of their positions. The Town Commission disseminates information, listens to public and staff input, and then takes appropriate action, which is in the best interest of the health, safety and general welfare of the citizens of the Town of Lauderdale-By-The-Sea. Commission members make themselves available to the general public outside the Town Commission meetings to answer public inquiries and requests for information.

### ACHIEVEMENTS:

Revised and adopted new Town policies and ordinances to address wide spectrum of problems and community issues. Reappointed new members to the Planning and Zoning Board, the Board of Adjustments, and the Master Plan Steering Committee. Successfully approved the revised Unified Land Development Regulation.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 511 NAME: LEGISLATIVE AND POLICY

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>					
SALARIES	46,121.00	48,620.00	51,053.00	53,506.00	56,284.00
FICA	3,528.00	3,719.00	3,906.00	4,093.00	4,306.00
RETIREMENT	6,308.00	7,220.00	7,776.00	8,164.00	9,304.00
<b>SUBTOTAL</b>	<b>55,957.00</b>	<b>59,559.00</b>	<b>62,735.00</b>	<b>65,763.00</b>	<b>69,894.00</b>
<b>OTHER SERVICES</b>					
COMMUNICATIONS	151.00	171.00	273.00	87.00	-
EQUIPMENT MAINTENANCE	-	-	2,000.00	702.00	1,000.00
OFFICE SUPPLIES	442.00	60.00	1,000.00	570.00	1,000.00
DUES & SUBSCRIPTIONS	2,327.00	2,458.00	2,740.00	3,087.00	3,251.00
TRAINING	255.00	1,485.00	2,347.00	2,208.00	2,500.00
OPERATING SUPPLIES/MISC.	2,273.00	2,440.00	4,800.00	9,637.00	5,000.00
<b>SUBTOTAL</b>	<b>5,448.00</b>	<b>6,614.00</b>	<b>13,160.00</b>	<b>16,291.00</b>	<b>12,751.00</b>
<b>CAPITAL OUTLAY</b>					
<b>SUBTOTAL</b>	<b>-</b>	<b>4,959.00</b>	<b>1,500.00</b>	<b>6,093.00</b>	<b>2,000.00</b>
<b>TOTAL DEPT 511</b>	<b>61,405.00</b>	<b>71,132.00</b>	<b>77,395.00</b>	<b>88,147.00</b>	<b>84,645.00</b>

## DONATIONS – NON-PROFIT ORGANIZATIONS



**GOAL:** To aid non-profit organizations by assisting in the funding of projects that benefit the multiple needs of citizens of Broward County.

### **DEPARTMENTAL OBJECTIVES:**

To plan, coordinate and assist in funding community related not-for-profit social services agencies.

### **ACHIEVEMENTS:**

Provided financial assistance to:

- Area Agency on Aging of Broward County
- Women in Distress
- Kids Voting Broward
- Family Central
- Boy Scouts of America
- Broward Coalition For The Homeless

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 511.100 NAME: DONATION - NON PROFIT ORGANIZATIONS

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>OTHER SERVICES</b>					
AID TO PRIVATE ORGANIZATIONS	18,478.00	12,537.00	8,408.00	12,319.00	12,934.00
<b>SUBTOTAL</b>	<b>18,478.00</b>	<b>12,537.00</b>	<b>8,408.00</b>	<b>12,319.00</b>	<b>12,934.00</b>
<b>CAPITAL OUTLAY</b>					
<b>SUBTOTAL</b>	-	-	-	-	-
<b>TOTAL DEPT 511.100</b>	<b>18,478.00</b>	<b>12,537.00</b>	<b>8,408.00</b>	<b>12,319.00</b>	<b>12,934.00</b>

## **MUNICIPAL BUILDING - CHAMBER OF COMMERCE**



**GOAL:** To act as host to visitors while providing a wide range of information to residents and visitors.

### **DEPARTMENTAL OBJECTIVES:**

To assist residents by providing them the means to obtain bus passes and other transportation needs.

To assist visitors during their vacation by providing tour information to major attractions and restaurants in South Florida.

To act as a reservation's central point of information assisting visitors in finding accommodations at one of many hotels and motels in the Town-of-Lauderdale-By-The-Sea.

### **ACHIEVEMENTS:**

Provided assistance to over 15,821 (walk-ins) residents and visitors.

Distributed and mailed over 5,447 visitors guides.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 511.200 NAME: MUNICIPAL BLDGS - CHAMBER OF COMMERCE

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>					
SALARIES	8,420.00	8,915.00	9,627.00	9,091.00	10,606.00
FICA	644.00	682.00	736.00	695.00	812.00
RETIREMENT	622.00	669.00	754.00	896.00	1,045.00
GROUP INSURANCE	2,084.00	1,961.00	2,508.00	1,808.00	2,185.00
<b>SUBTOTAL</b>	<b>11,770.00</b>	<b>12,227.00</b>	<b>13,625.00</b>	<b>12,490.00</b>	<b>14,648.00</b>
<b>OTHER SERVICES</b>					
PROFESSIONAL SERVICES	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
SEWER/WASTEWATER	2,566.00	2,050.00	2,556.00	2,629.00	2,855.00
ELECTRIC SERVICE	1,876.00	1,693.00	2,028.00	1,954.00	2,296.00
WATER SERVICE	1,728.00	1,365.00	1,728.00	2,003.00	2,241.00
LIABILITY INSURANCE	1,425.00	1,674.00	2,286.00	2,967.00	3,310.00
WORKERS COMPENSATION	1,106.00	1,431.00	1,532.00	1,532.00	1,191.00
MAINTENANCE MATERIALS	1,013.00	312.00	2,948.00	64.00	1,700.00
<b>SUBTOTAL</b>	<b>44,714.00</b>	<b>43,525.00</b>	<b>48,078.00</b>	<b>46,149.00</b>	<b>48,593.00</b>
CAPITAL OUTLAY	-	-	750.00	-	1,170.00
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>750.00</b>	<b>-</b>	<b>1,170.00</b>
<b>TOTAL DEPT 511.200</b>	<b>56,484.00</b>	<b>55,752.00</b>	<b>62,453.00</b>	<b>58,639.00</b>	<b>64,411.00</b>

## Executive - Town Manager / Administration

**GOAL:** To provide professional leadership and management in the administration and execution of Town/Commission policy and recommend alternative solutions to community problems and budgetary options for Commission consideration; to provide overall efficiency in Town Management, administrative systems and personnel administration.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
Town Manager	1	1	1	1	1
Assistant Town Manager	1	1	1	1	0
Town Clerk	1	1	1	1	1
Chief Deputy Town Clerk	1	1	1	1	0
Executive Secretary	1	1	1	1	1
Office Specialist	.5	1	1	1	1
Accountant I	2	1	1	1	0
Accounting Specialist	0	1	1	1	2
Budget - Finance Director	1	1	1	1	1
Human Resource Risk Mgr	1	1	1	1	1
<b>Total</b>	<b>9.5</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>8</b>

### SERVICE LEVEL NARRATIVE

The Town Manager and staff of the Administrative Department perform the managerial and administrative duties assigned to them by the Town Commission, Town Charter and general public.

The Administrative Department staff coordinates all Town departments and programs to ensure that projects and responsibilities are carried out efficiently, timely and in a professional manner. This includes the day-to-day operations, Town Commission requests, and county, state and federal mandates.

The Administrative Department responds to public inquiries and requests for information on an ever-increasing basis.

Specific objectives and projects assigned to the Administrative Department are coordinated, reviewed and where applicable implemented in a timely, cost effective and professional manner.

### DEPARTMENTAL RESPONSIBILITIES:

To provide professional leadership and management in the administration and execution of Town Commission policies.

To prepare advertising and backup information for the Town Commission meetings, agenda items, and required follow-up information.

To coordinate activities of all Town departments and personnel so that the public is properly served in accordance with the policy of the Town Commission.

To administer and enforce the Town's personnel management system, safety program, drug-free workplace program and employee benefit program.

To review all personnel related matters of the employees and respond to those matters in a timely fashion and in accordance with the Town's personnel policies.

### **Executive - Town Manager / Administration**

To maintain internal accounting controls that assures the reliability of financial records for preparing financial statements and maintaining accountability for assets.

To safeguard and account for the Town's assets by collecting revenue, making sound investments, and monitoring expenditures.

To generate accounts payable, receivables and payroll disbursement efficiently and accurately.

To provide grant administration and reporting services.

To perform risk management for the Town including securing insurance coverage for property, liability, flood, windstorm, workers compensation, group health, life, dental and vision.

To prepare the Annual Budget and Comprehensive Annual Financial Report.

To coordinate municipal elections.

To perform clerical tasks as needed by the Town Commission.

To attend and prepare minutes of all Town Commission Meetings and Workshops.

To maintain minutes, files, resolutions, ordinances, etc, of the Town of Lauderdale-By-The-Sea, and make those files available to the general public upon request.

To serve as the Town's general information and direction center for the general public.

To coordinate, attend and record dispositions of all Parking Enforcement Hearings.

To prepare bid specifications for Town contracts.

### **DEPARTMENTAL OBJECTIVES:**

To maintain internal accounting controls that assure the reliability of financial records for preparing of financial records for preparing financial statements and maintain accountability for assets; to prepare and maintain accurate records for Town proceedings and transactions; to assist in the planning and development of all programs to meet the future needs of the Town.

### **ACHIEVEMENTS:**

Received Distinguished Budget Award for Budget Year – October 1, 2006-September 2007.

Received Excellence in Financial Reporting Award for Comprehensive Annual Financial Report (CAFR) for fiscal year end – September 30, 2006.

Completed public records scheduling for fiscal year end September 30, 2006.

Completed revision of Towns purchasing policy.

Completed installation and testing of T-1 line for web casting of Commission Meetings.

Completed scanning and placing on web page all minutes and agendas for public viewing.

**This Page Left Intentionally Blank**

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 513 NAME: EXECUTIVE - TOWN MANAGER/ ADMINISTRATION

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>					
SALARIES	505,726.00	452,975.00	686,901.00	641,026.00	572,065.00
OVERTIME SALARY	1,542.00	2,021.00	3,000.00	7,554.00	3,000.00
FICA	35,860.00	31,114.00	50,026.00	41,226.00	43,993.00
RETIREMENT	41,559.00	38,610.00	55,662.00	61,595.00	75,690.00
GROUP INSURANCE.	54,855.00	57,172.00	112,828.00	52,261.00	79,675.00
UNEMPLOYMENT COMP	4,822.00	2,604.00	3,000.00	10,199.00	10,000.00
<b>SUBTOTAL</b>	<b>644,364.00</b>	<b>584,496.00</b>	<b>911,417.00</b>	<b>813,861.00</b>	<b>784,423.00</b>
<b>OTHER SERVICES</b>					
PROFESSIONAL CONSULTAN	26,884.00	31,610.00	41,500.00	32,248.00	32,000.00
AUDIT EXPENSE/FEES	25,038.00	32,700.00	39,250.00	42,500.00	45,000.00
W/C PROFESSIONAL TEST	320.00	525.00	900.00	720.00	900.00
COMMUNICATIONS	1,701.00	1,672.00	2,039.00	1,690.00	1,400.00
VEHICLE LEASING	10,398.00	24,387.00	-	-	-
EQUIPMENT RENT/LEASE	6,319.00	6,689.00	3,100.00	586.00	1,050.00
VEHICLE MAINTENANCE	477.00	227.00	1,000.00	324.00	1,000.00
FUEL	806.00	1,505.00	2,000.00	967.00	2,100.00
SERV MAINT CONTRACT	10,278.00	11,376.00	12,845.00	13,059.00	15,019.00
PRINTING & BINDING	48,299.00	29,026.00	75,760.00	35,616.00	36,288.00
POSTAGE	17,529.00	15,434.00	17,608.00	17,688.00	18,000.00
OFFICE SUPPLIES	9,995.00	7,660.00	9,000.00	10,072.00	11,020.00
COMPUTER EXPENSE	5,636.00	4,679.00	9,000.00	5,101.00	5,277.00
DUES & SUBSCRIPTIONS	2,728.00	2,683.00	5,394.00	4,180.00	4,252.00
TRAINING	4,597.00	2,479.00	9,000.00	3,973.00	8,000.00
OPERATING SUPPLIES/MISC.	26,548.00	19,488.00	28,908.00	27,729.00	26,790.00
<b>SUBTOTAL</b>	<b>197,553.00</b>	<b>192,140.00</b>	<b>257,304.00</b>	<b>196,453.00</b>	<b>208,096.00</b>
<b>CAPITAL OUTLAY</b>	<b>13,924.00</b>	<b>1,724.00</b>	<b>5,000.00</b>	<b>42,060.00</b>	<b>5,000.00</b>
<b>SUBTOTAL</b>	<b>13,924.00</b>	<b>1,724.00</b>	<b>5,000.00</b>	<b>42,060.00</b>	<b>5,000.00</b>
<b>TOTAL DEPT 513</b>	<b>855,841.00</b>	<b>778,360.00</b>	<b>1,173,721.00</b>	<b>1,052,374.00</b>	<b>997,519.00</b>

## Town Attorney



**GOAL:** To advise and provide legal counsel to the Town Commission and to all municipal officers in matters pertaining to their official duties, including representation of the Town in all litigation. The Department of the Town Attorney is coordinated and contracted out to an outside legal firm, Goren, Cherof, Doody & Ezrol P.A.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
Town Attorney	1	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

### SERVICE LEVEL NARRATIVE:

The primary value and function of legal staff is making the Town Commission, Town Manager and staff sufficiently aware of the legal ramifications of ADOPTED courses of action and that inadvertent violations of law or infringement of rights can be avoided.

### DEPARTMENTAL OBJECTIVES:

The department renders professional legal services, advice and service in litigation, the enactment of ordinances, and resolutions, and the daily operations of the Town to the Town Commission, Town Manager and staff, and various Town Advisory Boards.

- The department reviews requests for zoning variances, etc., with the goal of accomplishing the Town's purposes and protecting its interests.

The Town Attorney and/or his designee attend Town Commission meetings, workshop sessions of the Commission and Town Board meetings. Represents the Town on all labor-related matters including but not limited to collective bargaining, dismissals, grievances, etc.

### ACHIEVEMENTS:

Provided legal representation within budget guidelines.

Finalized, in conjunction with Town's administrative staff, a revised Unified Land Development Regulation (ULDR).

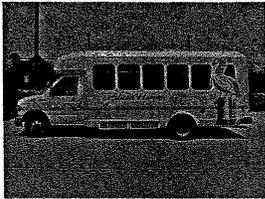
Provided objective, ethical, and fully researched legal advice in association with transition of Commission.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 514 NAME: TOWN ATTORNEY

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>OTHER SERVICES</b>					
LEGAL EXP - RETAINER	96,600.00	99,600.00	103,684.00	108,000.00	110,400.00
LEGAL ADVERTISEMENTS	10,291.00	9,899.00	25,000.00	10,743.00	5,000.00
LEGAL-LITIGATION	-	-	-	-	-
LEGAL - OTHER	22,411.00	27,051.00	175,000.00	124,772.00	200,000.00
<b>SUBTOTAL</b>	<b>129,302.00</b>	<b>136,550.00</b>	<b>303,684.00</b>	<b>243,515.00</b>	<b>315,400.00</b>
<b>TOTAL DEPT 514</b>	<b>129,302.00</b>	<b>136,550.00</b>	<b>303,684.00</b>	<b>243,515.00</b>	<b>315,400.00</b>

## GENERAL GOVERNMENT



**GOAL:** To provide for a comprehensive risk management program and to provide sufficient funding and insurance to address the Town's future needs during disasters and other unanticipated emergencies.

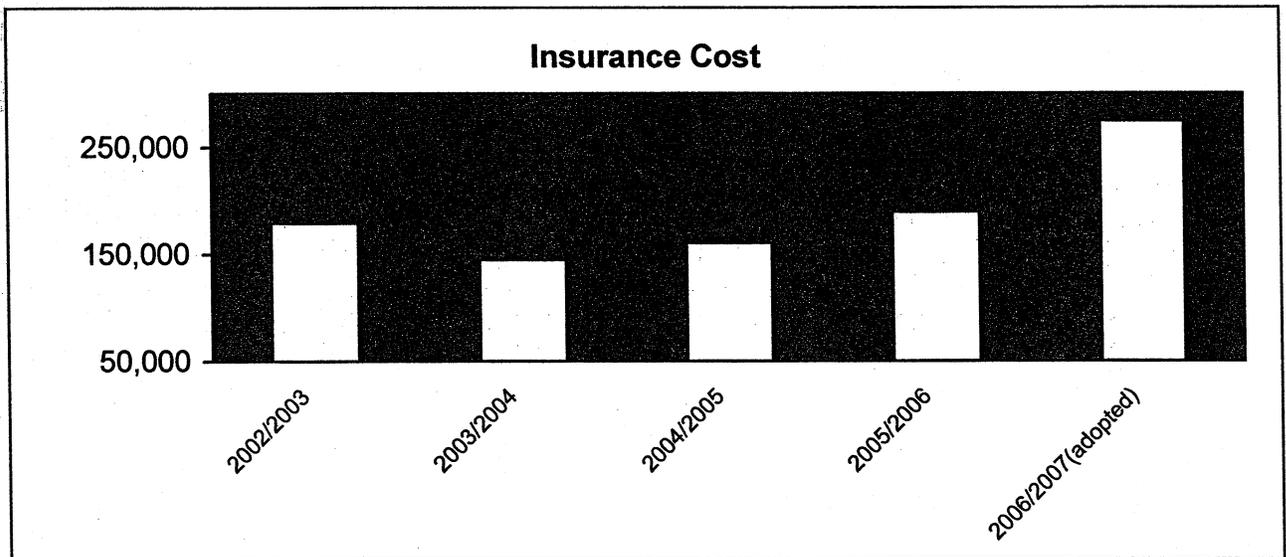
### DEPARTMENTAL OBJECTIVES:

Administration and Department of Town Attorney coordinate the General Government Department. The Public Information Officers disseminates information to residents, visitors, local governments and media. Responds to public information request and maintains Towns website and town public channel announcements.

To seek proposals for and evaluation of the responses to renewal quotes for all insurance coverage's.

To minimize workers compensation claims by educating Town employees on safety issues through distribution of the Town's safety program and to provide loss control review and recommendations.

**ACHIEVEMENTS:** Compliance with the Community Rating System saved property owners a minimum of 8% on their flood insurance premium and 5% on the Town's premiums. Participation in the Florida League of Cities Drug Free Workplace and Employee Workplace Safety Program led to an incentive credit of \$7,939.00 as well as an experience modification credit of \$18,211, reducing the insurance premium in fiscal year 2006-2007.



POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
Public Information Officer	0	0	0	0	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 519 NAME: GENERAL GOVERNMENT

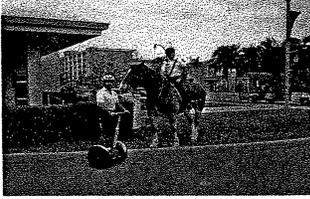
OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>					
SALARIES	-	-	-	-	37,890.00
FICA	-	-	-	-	9,784.00
RETIREMENT	-	-	-	-	12,597.00
GROUP INSURANCE	-	-	-	-	17,615.00
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,886.00</b>
<b>DEBT SERVICES</b>					
DEBT PRINCIPAL	6,581.00	5,072.00	202,066.00	206,311.00	205,312.00
DEBT INTEREST	1,329.00	860.00	155,832.00	151,587.00	152,586.00
<b>SUBTOTAL</b>	<b>7,910.00</b>	<b>5,932.00</b>	<b>357,898.00</b>	<b>357,898.00</b>	<b>357,898.00</b>
<b>OTHER SERVICES</b>					
ADVERTISEMENT	9,401.00	-	10,000.00	12,029.00	20,000.00
PROFESSIONAL CONSULTANTS	134,699.00	156,758.00	275,107.00	159,949.00	319,015.00
CONTRACTUAL SERVICE-BUS	66,965.00	60,563.00	60,563.00	64,961.00	60,543.00
LIABILITY INSURANCE	98,619.00	126,500.00	150,736.00	175,456.00	199,047.00
WORKERS' COMPENSATION	46,277.00	33,852.00	121,829.00	58,880.00	98,341.00
SERVICE MAIN AGREEMENTS	-	-	-	-	17,020.00
CONTINGENCY	7,514.00	7,285.00	135,275.00	29,224.00	247,341.00
HURRICANE/STORM 4.35	36,454.00	93,136.00	-	-	-
GRANT MATCH-COMMUNITY BUS	18,730.00	24,915.00	32,857.00	24,154.00	37,234.00
DEPRECIATION	120,315.00	112,762.00	127,504.00	133,880.00	140,574.00
<b>SUBTOTAL</b>	<b>538,974.00</b>	<b>615,771.00</b>	<b>913,871.00</b>	<b>658,533.00</b>	<b>1,139,115.00</b>
<b>CAPITAL OUTLAY-</b>					
CAPITAL OUTLAY -	-	-	-	-	232,432.00
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,600.00</b>	<b>20,000.00</b>
<b>TOTAL DEPT 519</b>	<b>546,884.00</b>	<b>621,703.00</b>	<b>1,271,769.00</b>	<b>1,029,031.00</b>	<b>1,827,331.00</b>

The Contingency Account contains funding for legal settlements, accrued leave settlements, hurricane supplies and other unanticipated expenses.  
The Reserve Account contains funding for catastrophic event.

**This Page Left Intentionally Blank**

**Public Safety  
Fiscal Year 2007/2008  
Budgets**

## POLICE DEPARTMENT



**GOAL:** To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of quality and efficient comprehensive police services as specified in the agreement with the Broward County Sheriff's Office.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
Police Chief	1	1	1	1	1
Lieutenant	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Sergeant	4	4	4	4	3
Community Service Aide	1	1	1	1	1
Detective	1	1	1	1	1
Traffic Commander	1	1	1	1	1
Police Officers/Deputies	18	18	18	18	18
<b>Total</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>27</b>

### DEPARTMENTAL OBJECTIVES:

The organizational values which guide the police services in the mission is to protect and place the highest value on the preservation of human life. Be committed to professionalism in all aspects of police operations and be highly visible and involved with the community in the delivery of its services.

### ACHIEVEMENTS:

During the fiscal year 2006/2007, the Broward Sheriff's Office has accomplished the following:

- Increased the Neighborhood Crime Watch Program by 15%.
- Member of Crime Watch are informed of crime trends by e-mail and crime alerts by burst fax
- Increased the Citizen On Patrol (COP) membership by 10%
- Continued the Auto Theft Prevention Program call Combat Auto Theft (CAT)
- Continued the People Management System (PMS) and assisted the district in increasing the warrants arrest by 5%
- Continued to use alternative patrol methods by using bicycles, seaways and ATVs

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 521 NAME: POLICE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>OTHER SERVICES</b>					
LEGAL ADS	-	-	-	-	-
SEWER/WASTEWATER	475.00	432.00	500.00	413.00	465.00
TRAINING (2ND \$)	-	-	-	-	-
CONTRACTUAL SERVICES (BSO)	2,201,016.00	2,320,453.00	2,481,264.00	2,625,544.00	2,740,836.00
C.O.P. PROGRAM FUNDING	-	-	-	-	-
TRAVEL/CONFERENCES	-	-	-	-	-
COMMUNICATIONS	3,978.00	3,976.00	4,036.00	4,188.00	3,963.00
ELECTRIC SERVICE	2,237.00	2,254.00	2,346.00	2,613.00	2,530.00
WATER SERVICE	328.00	325.00	345.00	326.00	380.00
VEHICLE LEASING	-	-	-	-	-
EQUIPMENT RENTAL/LEASE	-	-	-	-	-
LIABILITY INSURANCE	2,188.00	2,311.00	2,877.00	3,304.00	3,687.00
TRAINING	-	(2,571.00)	-	-	-
OPERATING SUPPLIES	-	-	-	-	-
<b>SUBTOTAL</b>	<b>2,210,222.00</b>	<b>2,327,180.00</b>	<b>2,491,368.00</b>	<b>2,636,388.00</b>	<b>2,751,861.00</b>
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPT 521</b>	<b>2,210,222.00</b>	<b>2,327,180.00</b>	<b>2,491,368.00</b>	<b>2,636,388.00</b>	<b>2,751,861.00</b>

## FIRE DEPARTMENT



**GOAL:** To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of fire suppression services as specified in the agreements with Broward County Fire/Rescue and Broward County Sheriff's Office.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
Battalion Chief	1	1	1	1	1
Fire Administrator	0	0	1	0	0
Fire Inspector (Part-Time)	.5	.5	0	0	0
Firefighters	0	13	13	13	13
Firefighters (Volunteer)	31	39	39	61	0
<b>Total</b>	<b>32.5</b>	<b>53.5</b>	<b>54</b>	<b>75</b>	<b>14</b>

### DEPARTMENTAL OBJECTIVES:

To deliver the right level of fire suppression and rescue services to the Town of Lauderdale by the Sea that insures the needed level of public safety required by the Town; in the most cost effective manner.

### ACHIEVEMENTS:

During the fiscal year 2006/2007, the Broward Sheriff's Office Fire Department has accomplished the following:

- The department responded to 485 calls for service
- As part of the BSODFR (Broward Sheriff's Office Department Fire Rescue), apparatus was maintained for:
  - Air Unit
  - HazMat Unit
  - Fireboat

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 522 NAME: FIRE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>					
SALARIES	-	68,549.00	73,300.00	-	-
INCENTIVE	135,678.00	-	-	-	-
PENSION	17,771.00	-	-	-	-
TRAINING	70,678.00	-	-	-	-
FICA	-	5,480.00	5,608.00	-	-
RETIREMENT	-	5,339.00	5,740.00	-	-
GROUP INSURANCE	-	4,189.00	7,052.00	-	-
<b>SUBTOTAL</b>	<b>224,127.00</b>	<b>83,557.00</b>	<b>91,700.00</b>	-	-
<b>OTHER SERVICES</b>					
MAGT. & ADMIN. COMPENSATION	-	-	-	-	-
PROFESSIONAL CONSULTANTS	105,108.00	-	-	6,617.00	6,948.00
AUDIT EXPENSE	4,962.00	-	-	-	-
SEWER/WASTEWATER	715.00	650.00	671.00	621.00	699.00
W/C PROFESSIONAL TEST	1,330.00	-	-	-	-
CONTRACTUAL SERVICES (BSO)	-	1,828,162.00	2,024,571.00	2,125,799.00	2,232,089.00
TRAINING/TUITION	15,147.00	-	-	-	-
COMMUNICATIONS	4,071.00	2,136.00	2,209.00	3,151.00	3,067.00
ELECTRIC SERVICE	3,362.00	3,389.00	3,528.00	3,928.00	3,803.00
WATER SERVICE	492.00	488.00	528.00	489.00	571.00
VEHICLE LEASING	10,398.00	-	-	-	-
LIABILITY INSURANCE	16,792.00	3,474.00	4,325.00	4,966.00	5,162.00
WORKERS COMPENSATION	11,500.00	-	-	-	-
EQUIPMENT MAINT.	6,871.00	-	-	-	-
VEHICLE MAINTENANCE	23,624.00	-	-	-	-
FUEL	2,351.00	-	-	-	-
RADIO MAINTENANCE	6,155.00	-	-	-	-
PROFESSIONAL TESTING	5,426.00	-	-	-	-
CONTINGENCY	-	-	23,919.00	-	-
OFFICE SUPPLIES	1,398.00	-	-	-	-
UNIFORM EXPENSE	25,690.00	-	-	-	-
DUES & SUBSCRIPTIONS	305.00	-	-	-	-
OPERATING SUPPLIES/MISC.	20,699.00	-	-	-	-
<b>SUBTOTAL</b>	<b>266,396.00</b>	<b>1,838,299.00</b>	<b>2,059,751.00</b>	<b>2,145,571.00</b>	<b>2,252,339.00</b>
<b>CAPITAL OUTLAY</b>	<b>49,358.00</b>	-	-	-	-
<b>SUBTOTAL</b>	<b>49,358.00</b>	-	-	-	-
<b>TRANSFER TO CIP (VEHICLE REPLACEMENT)</b>	-	-	-	-	-
<b>TOTAL DEPT 522</b>	<b>539,881.00</b>	<b>1,921,856.00</b>	<b>2,151,451.00</b>	<b>2,145,571.00</b>	<b>2,252,339.00</b>

## FIRE RESCUE



**GOAL:** To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of professional, quality and efficient emergency medical services as specified in the agreement with Broward County Sheriff's Office.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
Firefighters/Paramedics	21	8.5	8.5	8.5	8.5
<b>Total</b>	<b>21</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>

### DEPARTMENTAL OBJECTIVES:

The organizational values which guide the Fire Rescue department in the mission is to provide community proactive emergency medical care. To meet the response times and equipment deployment objective for each type of emergency medical service, non-fire risk and other hazards.

### ACHIEVEMENTS:

During the fiscal year 2006/2007, the Broward Sheriff's Office Fire Rescue Department has accomplished the following:

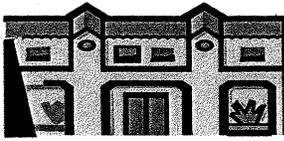
- The department responded to 874 calls for service
- Life Pak defibrillators were maintained and remain in service

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 523 NAME: FIRE RESCUE

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2003/04 YTD 6/30-W/ENC	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>						
SALARIES	-	-	7,617.00	8,145.00	-	-
FICA	-	-	609.00	624.00	-	-
RETIREMENT	-	-	593.00	637.00	-	-
GROUP INSURANCE	-	-	509.00	891.00	-	-
<b>SUBTOTAL</b>	-	-	<b>9,328.00</b>	<b>10,297.00</b>	-	-
<b>OTHER SERVICES</b>						
CONTRACTUAL SERVICES	2,509,756.00	1,882,316.97	882,210.00	926,321.00	972,638.00	1,021,269.00
CONTRACTUAL OBLIGATION	-	-	-	-	-	-
SEWER/WASTEWATER	204.00	157.93	185.00	216.00	195.00	199.00
WATER SERVICE	140.00	108.00	139.00	156.00	140.00	163.00
<b>SUBTOTAL</b>	<b>2,510,100.00</b>	<b>1,882,582.90</b>	<b>882,534.00</b>	<b>926,693.00</b>	<b>972,973.00</b>	<b>1,021,631.00</b>
<b>TOTAL DEPT 523</b>	<b>2,510,100.00</b>	<b>1,882,582.90</b>	<b>891,862.00</b>	<b>936,990.00</b>	<b>972,973.00</b>	<b>1,021,631.00</b>

## DEVELOPMENT SERVICES DEPARTMENT



**GOAL:** To enhance and protect the quality of community life in Lauderdale-By-The-Sea through code compliance, enforcement of zoning and land use regulations, proper licensing and town-wide redevelopment activities.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
Director of Development Services	1	1	1	1	1
Zoning/Code Supervisor	1	1	1	1	1
Town Planner (Contracted)	1	1	1	1	1
Town Engineer (Contracted)	1	0	0	0	0
Senior Office Specialist	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2
<b>Total</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

### DEPARTMENTAL OBJECTIVES:

To Provide code compliance services on a seven (7) day week, ten (10) hours a day basis; to provide staff support and assistance to the Planning and Zoning Board, the Board of Adjustment, the Code Compliance Special Master, the Development Review Committee, and the Master Plan Steering Committee; assist applicants through the process for site plan review and variance requests; assist the public in matters relating to the Town's land development regulations; review building permit applications for compliance with the Town's and/or Broward County's zoning and land use codes; perform zoning inspections on a "next day" basis; coordinate and monitor the activities of Broward County permit activity for cost recovery of some services; conduct inspections of business locations to ensure compliance with regulations; issue occupational licenses for businesses operating in Town, including rental units; coordinate license efforts with Broward County and the State licensing bureau, as necessary; supervise and monitor work of planning consultants; coordinate implementations of grants received.

### ACHIEVEMENTS:

Completed Unified Land Development Regulations (ULDR) to combine Town zoning codes with County zoning codes. Reviewed new ordinances and code revisions. Approved Sidewalk Café plans and agreements for Ocean Mist and Mulligans. Provided backup material and staff support for monthly Planning and Zoning Board and Board of Adjustment meetings. Conducted daily review of construction sites within the Town. Issued notices of violations to property owners and to individuals in violation of Town code. Developed a better Community Bus route for the Town. Completion of Villa's By The Sea building permit for compliance with Development order.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 524 NAME: DEVELOPMENT SERVICES

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>					
SALARIES	251,103.00	233,349.00	278,241.00	213,310.00	290,217.00
OVERTIME SALARY	1,003.00	646.00	1,580.00	286.00	1,580.00
FICA	18,970.00	17,762.00	20,291.00	15,947.00	22,323.00
RETIREMENT	19,908.00	18,004.00	20,768.00	20,519.00	28,742.00
GROUP INSURANCE	32,322.00	35,536.00	68,610.00	37,410.00	47,766.00
<b>SUBTOTAL</b>	<b>323,306.00</b>	<b>305,297.00</b>	<b>389,490.00</b>	<b>287,472.00</b>	<b>390,628.00</b>
<b>OTHER SERVICES</b>					
ADVERTISEMENTS	5,012.00	3,688.00	6,000.00	386.00	3,930.00
LEGAL EXP.-OTHER ISSUES	-	-	1,500.00	21.00	1,500.00
PROFESSIONAL CONSULTANTS	114,207.00	167,111.00	136,050.00	103,089.00	101,800.00
W/C PROFESSIONAL TEST	80.00	330.00	375.00	365.00	250.00
COMMUNICATIONS	1,570.00	1,256.00	1,800.00	1,209.00	1,440.00
VEHICLE LEASE	10,398.00	-	-	-	-
EQUIPMENT RENTAL/LEASE	1,307.00	-	-	-	-
EQUIPMENT MAINTENANCE	2,204.00	2,204.00	2,935.00	2,431.00	900.00
VEHICLE MAINTENANCE	4,656.00	1,468.00	6,600.00	554.00	5,000.00
FUEL	1,807.00	1,840.00	2,500.00	2,501.00	4,695.00
SERVICE MAINT. CONTRACTS	1,128.00	1,214.00	2,175.00	2,092.00	3,271.00
PRINTING & BINDING	2,127.00	1,299.00	2,500.00	5,073.00	3,500.00
POSTAGE	2,319.00	3,439.00	2,500.00	3,905.00	3,000.00
OFFICE SUPPLIES	1,482.00	1,913.00	2,425.00	2,068.00	3,500.00
UNIFORM EXPENSE	596.00	158.00	750.00	282.00	1,000.00
DUES/SUBSCRIPTIONS	327.00	105.00	419.00	725.00	1,359.00
TRAINING	1,230.00	2,000.00	2,000.00	2,595.00	5,200.00
OPERATING SUPPLIES/MISC.	3,948.00	3,679.00	2,000.00	3,202.00	5,000.00
<b>SUBTOTAL</b>	<b>154,398.00</b>	<b>191,704.00</b>	<b>172,529.00</b>	<b>130,498.00</b>	<b>145,345.00</b>
CAPITAL OUTLAY	6,842.00	1,678.00	-	8,275.00	5,000.00
<b>SUBTOTAL</b>	<b>6,842.00</b>	<b>1,678.00</b>	<b>-</b>	<b>8,275.00</b>	<b>5,000.00</b>
<b>TOTAL DEPT 524</b>	<b>484,546.00</b>	<b>498,679.00</b>	<b>562,019.00</b>	<b>426,245.00</b>	<b>540,973.00</b>

**This Page Left Intentionally Blank**

# **Physical Environment Fiscal Year 2007/2008 Budgets**

## SANITATION



**GOAL:** To provide reliable and prompt collection of recyclable materials within the Town of Lauderdale-By-The-Sea.

### **DEPARTMENTAL OBJECTIVES:**

To collect weekly recyclable materials within the residential districts.

To continue education on the importance of recycling through the use of the Town's newsletter and cable access channel.

### **ACHIEVEMENTS:**

Successfully combined the two separate contracts for waste into a roll-out container system saving the northern portion of the Town money while not increasing the residential rates in the southern portion of the Town, assuring the residents the best solid waste service at the lowest possible costs.

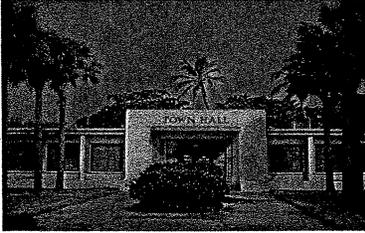
**Note:** an independent contractor performs the responsibilities of the Sanitation Department.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 534 NAME: SANITATION

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
PROFESSIONAL CONSULTANTS	-	-	-	-	-
RECYCLING COST	11,656.00	11,660.00	24,479.00	23,507.00	23,508.00
<b>SUBTOTAL</b>	<b>11,656.00</b>	<b>11,660.00</b>	<b>24,479.00</b>	<b>23,507.00</b>	<b>23,508.00</b>
<b>TOTAL DEPT 534</b>	<b>11,656.00</b>	<b>11,660.00</b>	<b>24,479.00</b>	<b>23,507.00</b>	<b>23,508.00</b>

## PUBLIC BUILDINGS



**GOAL:** To provide and maintain public facilities in a clean, safe and in an orderly manner for the citizens and patrons of Lauderdale-By-The-Sea.

### DEPARTMENTAL OBJECTIVES:

To maintain all public facilities to the public's satisfaction and expectations.

To efficiently minimize utility costs by monitoring the Town's irrigation system for leaks and line breaks.

To monitor ADA regulations and make improvements to public buildings when economically feasible.

### ACHIEVEMENTS:

Managed all Public Buildings in a safe, clean manner consistently throughout the year.

Efficiently maintained on-site and on-site Public Works facilities.

Addressed and complied with all ADA issues brought to the attention of the Town.

**Note:** Public Works Department employees perform the responsibilities of the Public Buildings Department.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 539 NAME: PUBLIC BUILDINGS

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>DEBT SERVICES</b>					
DEBT PRINCIPAL	267,982.00	274,930.00	276,554.00	509,375.00	-
DEBT INTEREST	30,267.00	23,319.00	21,696.00	2,103.00	-
<b>SUBTOTAL</b>	<b>298,249.00</b>	<b>298,249.00</b>	<b>298,250.00</b>	<b>511,478.00</b>	-
<b>OTHER SERVICES</b>					
SEWER/WASTEWATER	4,308.00	4,129.00	4,526.00	6,375.00	5,620.00
COMMUNICATIONS	21,829.00	20,822.00	23,291.00	22,615.00	23,448.00
ELECTRIC SERVICE	25,786.00	25,655.00	27,077.00	33,628.00	34,867.00
WATER SERVICE	3,018.00	2,981.00	7,169.00	16,853.00	16,968.00
EQUIPMENT MAINTENANCE	5,571.00	8,243.00	6,300.00	7,343.00	6,528.00
CONTINGENCY	-	-	1,000.00	-	5,000.00
SERVICE MAINTENANCE	4,141.00	1,346.00	5,020.00	4,807.00	5,189.00
MAINTENANCE MATERIALS	23,739.00	27,040.00	18,864.00	34,671.00	27,986.00
OPERATING SUPPLIES/MISC.	3,145.00	2,127.00	2,992.00	5,124.00	4,025.00
<b>SUBTOTAL</b>	<b>91,537.00</b>	<b>92,343.00</b>	<b>96,239.00</b>	<b>131,416.00</b>	<b>129,631.00</b>
CAPITAL OUTLAY	7,070.00	42,771.00	81,519.00	3,945.00	13,278.00
<b>SUBTOTAL</b>	<b>7,070.00</b>	<b>42,771.00</b>	<b>81,519.00</b>	<b>3,945.00</b>	<b>13,278.00</b>
<b>TOTAL DEPT 539</b>	<b>396,856.00</b>	<b>433,363.00</b>	<b>476,008.00</b>	<b>646,839.00</b>	<b>142,909.00</b>

## PUBLIC WORKS



**GOAL:** To maintain the Town's infrastructure and enhance the environment. To provide service to all Town vehicles to ensure safe and economical operation.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 PROPOSED
Municipal Service Director	1	1	1	1	1
Special Projects Coordinator	1	1	1	0	0
Senior Office Specialist	1	1	1	1	1
Town Engineer (Contracted)	0	1	1	1	0
Public Facilities /Community Standards Supervisor	1	1	1	0	0
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker III	0	0	0	1	1
Maintenance Worker II	5	5	5	2	2
Maintenance Worker I	6.5	6.5	6.5	2	2
<b>Total</b>	<b>16.5</b>	<b>17.5</b>	<b>17.5</b>	<b>9</b>	<b>8</b>

**DEPARTMENTAL OBJECTIVES:**

To maintain and repair the Town infrastructure related to streets, sidewalks, drainage and irrigation systems. To maintain and repair Town vehicles, equipment and ensure adherence to safety policies.

To monitor construction projects for timeliness of completion, adherence to plans and budget costs. To work proactively with the Florida Department of Transportation during the Roadway Improvement Projects.

**ACHIEVEMENTS:**

Successfully managed the interlocal grant agreement with Florida Department Of Transportation(FDOT) to repair and maintain FDOT and Town owned street lights.

Successfully completed design and permitting of the sanitary sewer and drainage systems for Bel Air.

Successfully lowered the Town's CRS rating by maintaining all of the Town's infrastructure.

Became dog friendly by installing doggie stations at El Mar Medians.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 541 NAME: PUBLIC WORKS

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>					
SALARIES	455,467.00	477,260.00	658,822.00	309,328.00	402,490.00
OVERTIME SALARY	4,860.00	7,710.00	15,000.00	4,941.00	5,000.00
FICA	33,403.00	36,067.00	48,861.00	23,381.00	31,173.00
RETIREMENT	33,220.00	37,682.00	50,010.00	31,014.00	40,138.00
GROUP INSURANCE	84,653.00	95,695.00	175,749.00	59,125.00	65,315.00
UNEMPLOYMENT COMP	-	-	-	4,622.00	5,630.00
<b>SUBTOTAL</b>	<b>611,603.00</b>	<b>654,414.00</b>	<b>948,442.00</b>	<b>432,411.00</b>	<b>549,746.00</b>
<b>OTHER SERVICES</b>					
PROFESSIONAL CONSULTANTS	32,085.00	46,429.00	49,530.00	34,720.00	5,000.00
W/C PROFESSIONAL TEST	770.00	830.00	780.00	360.00	450.00
COMMUNICATIONS	1,455.00	1,506.00	2,088.00	1,341.00	1,500.00
WATER SERVICE	73,545.00	78,736.00	76,457.00	48,861.00	63,756.00
ELECTRIC SERVICE-STREETS	39,015.00	42,238.00	42,000.00	46,695.00	48,720.00
VEHICLE LEASE	37,693.00	52,983.00	-	-	-
EQUIPMENT RENTAL/LEASE	1,388.00	1,247.00	3,000.00	1,211.00	3,000.00
EQUIPMENT MAINTENANCE	8,624.00	15,534.00	17,000.00	18,668.00	24,383.00
VEHICLE MAINTENANCE	5,451.00	8,792.00	8,775.00	4,102.00	4,778.00
FUEL	10,726.00	13,964.00	11,263.00	13,035.00	13,797.00
RADIO MAINTENANCE	375.00	-	500.00	-	300.00
CONTINGENCY	-	-	-	8,019.00	10,000.00
POSTAGE	102.00	301.00	300.00	235.00	300.00
OFFICE SUPPLIES	1,085.00	1,261.00	1,000.00	1,654.00	1,341.00
UNIFORMS	4,675.00	4,374.00	5,250.00	2,702.00	2,775.00
STREET LIGHTS MAINTENANCE	-	-	-	11,557.00	10,000.00
STREET MAINTANCE / SUPPLIES	19,945.00	91,336.00	37,970.00	9,556.00	12,861.00
SIDEWALK MAINTANCE & REPAIR	-	-	-	-	40,000.00
LANDSCAPING/GROUND MAINT	57,094.00	85,128.00	110,000.00	-	-
SIGNS	2,605.00	10,148.00	10,750.00	6,891.00	10,000.00
DUES & SUBSCRIPTIONS	17.00	460.00	1,104.00	773.00	1,162.00
TRAINING AND TRAVEL	95.00	1,471.00	1,260.00	1,156.00	1,500.00
OPERATING SUPPLIES/MISC	7,240.00	11,623.00	13,000.00	8,594.00	7,011.00
<b>SUBTOTAL</b>	<b>303,985.00</b>	<b>468,361.00</b>	<b>392,027.00</b>	<b>220,130.00</b>	<b>262,634.00</b>
<b>CAPITAL OUTLAY</b>	<b>13,859.00</b>	<b>2,705.00</b>	<b>17,000.00</b>	<b>24,612.00</b>	<b>12,500.00</b>
<b>SUBTOTAL</b>	<b>13,859.00</b>	<b>2,705.00</b>	<b>17,000.00</b>	<b>24,612.00</b>	<b>12,500.00</b>
<b>TOTAL DEPT 541</b>	<b>929,447.00</b>	<b>1,125,480.00</b>	<b>1,357,469.00</b>	<b>677,153.00</b>	<b>824,880.00</b>

## COMMUNITY STANDARDS



**GOAL:** To provide a safe, clean, well maintained appearance of the Town's public property.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 PROPOSED
Assistant To The Town Mgr	0	0	0	1	1
Public Facilities /Community Standards Supervisor	0	0	0	1	1
Maintenance Worker II	0	0	0	1	1
Maintenance Worker I	0	0	0	3	3
Town Engineer (Contracted)	0	0	0	0	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>7</b>

### DEPARTMENTAL OBJECTIVES:

To beautify the environment through landscape and landscape maintenance.

### ACHIEVEMENTS:

Successfully maintained the medians on El Mar Drive and Commercial Boulevard previously done by a contractor.

Replenish all sod and plants including sea oats at all beach portals.

Landscaped and planted trees at the Town Hall rear garden.

Landscaped and planted trees at the Pine Avenue portal with matching funds received from Broward County Greenshade Grant program.

Replaced all planter boxes with flowering plants and palms in the front town hall.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 542 NAME: COMMUNITY STANDARDS

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>					
SALARIES	-	-	-	213,906.00	267,537.00
OVERTIME SALARY	-	-	-	1,082.00	5,000.00
FICA	-	-	-	15,911.00	20,850.00
RETIREMENT	-	-	-	21,176.00	29,221.00
GROUP INSURANCE	-	-	-	38,900.00	40,703.00
<b>SUBTOTAL</b>	-	-	-	<b>290,975.00</b>	<b>363,311.00</b>
<b>OTHER SERVICES</b>					
PROFESSIONAL CONSULTANTS	-	-	-	850.00	60,400.00
W/C PROFESSIONAL TEST	-	-	-	170.00	200.00
CONTRACTUAL SERVICES	-	-	-	6,276.00	36,480.00
COMMUNICATIONS	-	-	-	627.00	900.00
EQUIPMENT RENTAL/LEASE	-	-	-	-	1,500.00
EQUIPMENT MAINTENANCE	-	-	-	2,516.00	4,500.00
VEHICLE MAINTENANCE	-	-	-	2,786.00	3,500.00
FUEL	-	-	-	4,184.00	3,570.00
RADIO MAINTENANCE	-	-	-	-	250.00
OFFICE SUPPLIES	-	-	-	755.00	513.00
UNIFORMS	-	-	-	1,732.00	2,002.00
STREET MAINT/SUPPLIES	-	-	-	1,031.00	1,000.00
LANDSCAPING/GROUND MAINT	-	-	-	79,194.00	108,455.00
DUES & MEMBERSHIPS	-	-	-	-	750.00
TRAINING	-	-	-	568.00	2,000.00
OPERATING SUPPLIES/MISC	-	-	-	4,918.00	5,424.00
<b>SUBTOTAL</b>	-	-	-	<b>105,607.00</b>	<b>231,444.00</b>
<b>CAPITAL OUTLAY</b>	-	-	-	<b>15,569.00</b>	<b>6,500.00</b>
<b>SUBTOTAL</b>	-	-	-	<b>15,569.00</b>	<b>6,500.00</b>
<b>TOTAL DEPT 542</b>	-	-	-	<b>412,151.00</b>	<b>601,255.00</b>

## PARKING ENFORCEMENT



**GOAL:** To effectively enforce parking ordinances throughout the Town. To maintain the Town's parking meters calibrated and in good working order.

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 PROPOSED
Enforcement Supervisor	1	1	0	0	0
Enforcement Officers	3	3	3	3	2
Office Specialist (Part-time)	.5	0	0	0	0
Meter Repair Technician	1	0	0	0	0
<b>Total</b>	<b>5.5</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>2</b>

### DEPARTMENTAL OBJECTIVES:

To insure patron parking is available on a continual basis in the business parking district.

To maintain the parking meters in good working order.

To assure adequate signage is placed in visible areas directing visitors to proper parking areas.

To provide directions and information to residents and visitors.

Schedule parking hearing or contested citations on a timely basis.

To ensure collection of parking revenue three time per week.

To maintain concise and accurate data on citations issued and make fair determinations to those who choose to appeal violations.

To deter crime in public parking areas through the presence of parking enforcement personnel.

Ensure coverage of parking personnel and recommend changes to insure proper coverage.

Continually evaluate the Town's parking ordinances and parking needs and make recommendations for effective changes.

### ACHIEVEMENTS:

Installed meters in town hall parking lot.

Decreased parking enforcement by offering the residents and visitors free weekday parking.

Purchased hoods for the Commercial Blvd meters and provide complimentary parking during town sponsored events.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

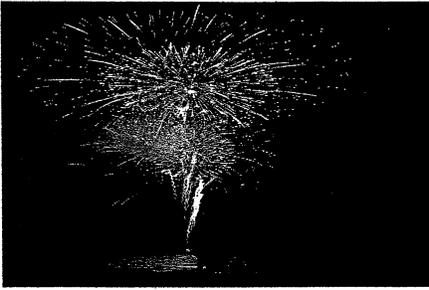
FUND: 1 NAME: GENERAL FUND  
DEPT: 545 NAME: PARKING ENFORCEMENT

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>PERSONNEL SERVICES</b>					
SALARIES	111,594.00	111,014.00	119,725.00	111,977.00	94,319.00
OVERTIME SALARIES	1,055.00	602.00	2,053.00	509.00	553.00
FICA	8,533.00	8,018.00	8,831.00	8,204.00	7,258.00
RETIREMENT	8,044.00	8,784.00	9,039.00	11,227.00	9,345.00
GROUP INSURANCE	14,725.00	16,968.00	21,333.00	20,443.00	10,346.00
<b>SUBTOTAL</b>	<b>143,951.00</b>	<b>145,386.00</b>	<b>160,981.00</b>	<b>152,360.00</b>	<b>121,821.00</b>
<b>OTHER SERVICES</b>					
PROF. CONSULTANTS	46,883.00	46,010.00	49,927.00	23,110.00	31,602.00
W/C PROFESSIONAL TEST	45.00	90.00	195.00	-	100.00
CONTRACTUAL SERVICES	4,675.00	3,899.00	4,963.00	1,414.00	2,700.00
COMMUNICATION SERVICE	-	248.00	840.00	439.00	456.00
VEHICLE LEASING	-	31,596.00	-	-	-
EQUIP. RENTAL/LEASE	3,810.00	4,290.00	5,000.00	2,412.00	2,400.00
EQUIP. MAINTENANCE	876.00	1,305.00	2,500.00	1,880.00	2,820.00
VEHICLE MAINTENANCE	3,288.00	1,390.00	1,000.00	1,551.00	2,385.00
FUEL	5,632.00	5,132.00	4,500.00	5,362.00	2,683.00
SERVICE MAINTENANCE CON	-	-	880.00	-	80.00
PRINTING & BINDING	4,541.00	4,256.00	3,500.00	2,143.00	1,250.00
POSTAGE	1,034.00	743.00	840.00	428.00	261.00
OFFICE SUPPLIES	157.00	514.00	500.00	168.00	450.00
COMPUTER EXPENSE	-	4,000.00	1,250.00	-	375.00
BUILDING MAINTENANCE	-	-	-	2,478.00	-
UNIFORMS	507.00	408.00	814.00	362.00	344.00
TRAINING	195.00	210.00	500.00	229.00	500.00
OPERATING SUPPLIES	1,231.00	1,643.00	1,220.00	3,054.00	1,550.00
<b>SUBTOTAL</b>	<b>72,874.00</b>	<b>105,734.00</b>	<b>78,429.00</b>	<b>45,030.00</b>	<b>49,956.00</b>
CAPITAL OUTLAY	6,130.00	-	600.00	-	-
<b>SUBTOTAL</b>	<b>6,130.00</b>	<b>-</b>	<b>600.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPT 545</b>	<b>222,955.00</b>	<b>251,120.00</b>	<b>240,010.00</b>	<b>197,390.00</b>	<b>171,777.00</b>

**This Page Left Intentionally Blank**

**Recreation & Beach  
Fiscal Year 2007/2008  
Budgets**

## DEPARTMENT: RECREATION



**GOAL:** To provide safe, clean and accessible recreational areas for the residents and visitors of the Town. To provide community recreational programs that accommodate the needs of our senior citizens. To ensure playgrounds are safe for intensive recreation use.

### DEPARTMENTAL OBJECTIVES:

To maintain safe and clean recreational facilities and grounds.

To facilitate senior recreational needs through a private/public partnership with Bien-Amie, Inc.

To maintain all equipment in safe working order.

### ACHIEVEMENTS:

Successfully worked with the July Fourth Committee to facilitate Town's largest event.

Successfully completed another contract year for the operation of the Senior Center.

Successfully passed an on site audit for prior year Senior Center grant activities.

Resurfaced the Towns Tennis Courts and refurbished the equipment.

Installed new benches and tables at Towns park facilities.

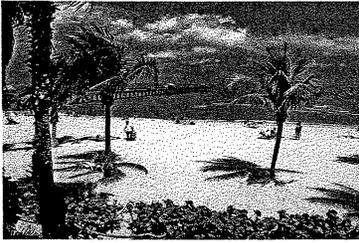
**Note:** The responsibilities of the Recreation Department are performed by the Public Works Department employees and outside contractors.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 572 NAME: RECREATION

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>OTHER SERVICES</b>					
SEWER/WASTEWATER	258.00	235.00	288.00	225.00	304.00
SENIOR RECREATION CENTER	55,000.00	55,000.00	57,750.00	57,750.00	57,750.00
PERFORMING ARTS CENTER	-	15,000.00	12,000.00	12,000.00	12,000.00
COMMUNICATIONS	774.00	930.00	1,632.00	1,184.00	1,185.00
ELECTRIC SERVICE	2,346.00	2,586.00	2,520.00	3,489.00	4,178.00
WATER SERVICE	178.00	177.00	204.00	177.00	248.00
LIABILITY INSURANCE	930.00	934.00	1,164.00	1,500.00	1,798.00
EQUIPMENT MAINTENANCE	1,721.00	1,690.00	2,175.00	2,083.00	3,000.00
SPECIAL EVENTS	99,701.00	147,111.00	100,000.00	129,224.00	134,450.00
COMPUTER EXPENSE	-	-	1,000.00	-	500.00
OFFICE SUPPLIES	454.00	460.00	500.00	177.00	500.00
BLDG. MAINT.AND MATERIALS	2,866.00	1,254.00	1,633.00	216.00	2,000.00
DUES & SUBSCRIPTIONS	-	-	-	-	300.00
OPERATING SUPPLIES	2,356.00	643.00	4,624.00	3,271.00	2,658.00
PARK MAINTENANCE & SUPPLIES	-	-	-	7,783.00	-
<b>SUBTOTAL</b>	<b>166,584.00</b>	<b>226,020.00</b>	<b>185,490.00</b>	<b>219,079.00</b>	<b>220,871.00</b>
CAPITAL OUTLAY	1,325.00	-	4,044.00	6,400.00	5,000.00
CAPITAL OUTLAY-Equipt & Mach	-	-	-	-	-
<b>SUBTOTAL</b>	<b>1,325.00</b>	<b>-</b>	<b>4,044.00</b>	<b>6,400.00</b>	<b>5,000.00</b>
<b>TOTAL DEPT 572</b>	<b>167,909.00</b>	<b>226,020.00</b>	<b>189,534.00</b>	<b>225,479.00</b>	<b>225,871.00</b>

## DEPARTMENT: BEACH



**GOAL:** To maintain a safe, clean and attractive beach area for residents and visitors.

### **DEPARTMENTAL OBJECTIVES:**

To coordinate outside professional services for the purpose of cleaning and sanitizing Town beaches.

To maintain the beach clean and free of debris.

To repair washouts and maintain the buoys and safe swim areas.

To ensure compliance with environmental regulations.

### **ACHIEVEMENTS:**

Successfully completed design of beach pavilion.

Replenished the sea oats at all the beach portals.

Successfully maintained a safe, clean and attractive beach.

Installed new trash receptacles at beach entryways.

**Note:** The responsibilities of the Beach Department are performed by the Public Works Department employees and outside contractors.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 572.100 NAME: BEACH

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>OTHER SERVICES</b>					
BEACH MAINTENANCE	131,770.00	135,720.00	139,792.00	157,972.00	165,876.00
EQUIPMENT RENTAL/LEASE	-	-	-	2,926.00	3,000.00
BLDG. MAINT MATERIALS	1,481.00	230.00	2,500.00	5,400.00	3,000.00
BUOY MAINTENANCE	1,289.00	1,250.00	6,000.00	10,024.00	6,000.00
DUES/MEMBERSHIPS	300.00	300.00	327.00	-	350.00
TRAINING	-	-	500.00	-	500.00
OPERATING SUPPLIES/MISC	-	1,275.00	1,000.00	4,080.00	1,000.00
<b>SUBTOTAL</b>	<b>134,840.00</b>	<b>138,775.00</b>	<b>150,119.00</b>	<b>180,402.00</b>	<b>179,726.00</b>
<b>CAPITAL OUTLAY</b>	-	-	-	-	-
<b>SUBTOTAL</b>	-	-	-	-	-
<b>TOTAL DEPT 572.1</b>	<b>134,840.00</b>	<b>138,775.00</b>	<b>150,119.00</b>	<b>180,402.00</b>	<b>179,726.00</b>

## INTER-FUND TRANSFERS



**GOAL:** Subsidize other funds.

### **DEPARTMENTAL OBJECTIVES:**

To provide funding source to other funds for the completion of capital projects and payment of debt service for completed projects.

### **ACHIEVEMENTS:**

Transferred \$ 94,649. to the Stormwater Fund

Transferred \$815,454. to the Water & Sewer Fund

Transferred \$2,546,002. to the Capital Fund

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2007-2008**

FUND: 1 NAME: GENERAL FUND  
DEPT: 581.100 NAME: INTERFUND TRANSFERS

OBJECT OF EXPENDITURE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
<b>INTERFUND TRANSFERS</b>					
TRANSFER TO WATER SEWER	175,081.00	188,946.00	-	815,454.00	-
TRANSFER TO STORMWATER	83,576.00	96,649.00	94,649.00	94,649.00	312,891.00
TRANSFER TO PARKING	-	168,053.00	1,400,000.00	-	-
TRANSFER TO CAPITAL	-	1,267,222.00	1,759,939.00	2,546,002.00	3,406,329.00
<b>SUBTOTAL</b>	<b>258,657.00</b>	<b>1,720,870.00</b>	<b>3,254,588.00</b>	<b>3,456,105.00</b>	<b>3,719,220.00</b>
<b>TOTAL DEPT 581</b>	<b>258,657.00</b>	<b>1,720,870.00</b>	<b>3,254,588.00</b>	<b>3,456,105.00</b>	<b>3,719,220.00</b>

**This Page Left Intentionally Blank**

*Special Revenue  
Funds*

# **Special Revenue Funds Fiscal Year 2007/2008**

## **Budget**

**SPECIAL REVENUE FUND 2007/2008**

---

**LAW ENFORCEMENT TRUST FUND**

The Special Revenue Fund is used to account for police department confiscated property. State Law requires that funds acquired from the sale of police confiscated property be utilized for specific non-recurring expenses.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Proposed</i>
<b>Capital Outlay</b>	1 Beach Segway - \$6,500.	\$10,655	2007-2008
	3 Segway Batteries - \$1,320.		
	3 Police Bicycles - \$2,835.		

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2007/2008  
BUDGET**

**LAW ENFORCEMENT TRUST**

OBJECT	FY 2003/2004 ACTUAL	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ADOPTED
<b>RESOURCES AVAILABLE</b>					
CARRYFORWARD BALANCE	-	-	-	-	-
CONFISCATIONS	43,599.00	-	5,593.00	-	-
INTEREST EARNED	3,219.00	7,952.00	18,495.00	1,477.00	10,655.00
MISCELLANEOUS REVENUE	-	40.00	-	106.00	-
<b>TOTAL RESOURCES AVAILABLE</b>	<b>46,818.00</b>	<b>7,992.00</b>	<b>24,088.00</b>	<b>1,583.00</b>	<b>10,655.00</b>
<b>RESOURCES ALLOCATED</b>					
OPERATING SUPPLIES/MISC.	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
MACHINERY & EQUIPMENT	-	20,500.00	8,579.00	7,611.86	10,655.00
<b>TOTAL RESOURCES ALLOCATED</b>	<b>-</b>	<b>20,500.00</b>	<b>8,579.00</b>	<b>7,611.86</b>	<b>10,655.00</b>

**SPECIAL REVENUE FUND 2007/2008**

**POLICE LAW TRAINING**

This fund accounts for a portion of police fines received from each paid traffic citation issued within the corporate limits of the Town which by law, must be used for further the education of the Town's police officers.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Projected</i>
<b>Training</b>	<b>Mandatory Training</b>	<b>\$1,500</b>	<b>2007-2008</b>

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2007/2008  
BUDGET**

**POLICE LAW TRAINING**

OBJECT	FY 2003/2004 ACTUAL	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ADOPTED
<b>RESOURCES AVAILABLE</b>					
CARRYFORWARD BALANCE	-	-	-	984.00	1,098.00
INTEREST EARNED	115.00	257.00	502.00	516.00	402.00
<b>TOTAL RESOURCES AVAILABLE</b>	<b>115.00</b>	<b>257.00</b>	<b>502.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>RESOURCES ALLOCATED</b>					
MANDATORY TRAINING	1,500.00	-	1,500.00	1,500.00	1,500.00
<b>TOTAL RESOURCES ALLOCATED</b>	<b>1,500.00</b>	<b>-</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>

**This Page Left Intentionally Blank**

*Proprietary  
Funds*

**Water & Sewer Enterprise  
Fund  
Fiscal Year 2007/2008  
Budget**

**WATER & SEWER ENTERPRISE FUND 2007/2008**

**WATER & SEWER ENTERPRISE FUND**

The Enterprise Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Water & Sewer system, which services approximately 1,428 accounts, including residential and commercial.

Water and sewer service to the customers of the northern part of town is provided by the City of Pompano Beach. Residential service is by septic system until completion of the sanitary sewer system installed at Bel Air and Palm Club. Revenues are derived from the charges for sewage transmitted to the Town's sewer pump station and the City of Pompano Beach's plant as part of the large user process. The basis for the quantity of sewage charged to each user is the level of the consumption of water and is billed by the City of Pompano. In order to pay for the operating and maintenance expenses of the sewer system, rates are evaluated annually to avoid subsidy of the General Fund.

Water and sewer service to the customers of the southern part of town is provided by the City of Fort Lauderdale. Revenues are derived from the charges for sewage transmitted to the Town's sewer pump station and the City of Fort Lauderdale plant as part of the large user process. The basis for the quantity of sewage charged to each user is the level of the consumption of water and is billed by the City Of Fort Lauderdale.

<i>Sewer Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Proposed</i>
<b>Emergency Sewer Repair / Replace Lines</b>	Emergency repairs to sewer system lines.	\$ 25,000	2007-2008
<b>Telemetry / Maintenance</b>	Sewer Line(s) and Pump Station	\$ 108,293	2007-2008

<b>POSITION TITLE</b>	<b>FY 2003/04 ACTUAL</b>	<b>FY 2004/05 ACTUAL</b>	<b>FY 2005/06 ACTUAL</b>	<b>FY 2006/07 ACTUAL</b>	<b>FY 2007/08 ADOPTED</b>
Maintenance Worker I	1	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2007/2008  
BUDGET**

**WATER AND SEWER FUND**

OBJECT	FY 2003/2004 ACTUAL	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ADOPTED
<b>RESOURCES AVAILABLE</b>					
<b>CARRYFORWARD BALANCE</b>	-	-	-	-	159,093.00
<b>REVENUES:</b>					
INTEREST EARNINGS	4,092.00	21,112.00	53,620.00	71,621.00	89,603.00
SEWER SERVICE FEES	1,173,805.00	1,051,822.00	999,291.00	1,007,576.00	1,012,508.00
SEWER PENALTIES	1,907.00	2,000.00	1,498.00	1,463.00	-
<b>TOTAL REVENUE</b>	<b>1,179,804.00</b>	<b>1,074,934.00</b>	<b>1,054,409.00</b>	<b>1,080,660.00</b>	<b>1,261,204.00</b>
<b>TRANSFERS AND OTHER SOURCES:</b>					
TRANSFERS FROM GENERAL FUND	175,081.00	188,943.00	-	815,454.00	-
<b>TOTAL TRANSFERS</b>	<b>175,081.00</b>	<b>188,943.00</b>	<b>-</b>	<b>815,454.00</b>	<b>-</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>1,354,885.00</b>	<b>1,263,877.00</b>	<b>1,054,409.00</b>	<b>1,896,114.00</b>	<b>1,261,204.00</b>
<b>RESOURCES ALLOCATED</b>					
<b>DEBT SERVICE</b>					
DEBT PRINCIPAL & INTEREST	375,615.00	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>375,615.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL SERVICES</b>					
SALARIES	28,419.00	29,885.00	31,596.00	31,406.00	34,579.00
OVERTIME	-	-	-	203.00	-
FICA	2,174.00	2,286.00	2,420.00	2,418.00	2,646.00
RETIREMENT	2,100.00	2,245.00	2,612.00	3,113.00	3,406.00
GROUP INSURANCE	4,455.00	5,680.00	6,573.00	5,567.00	6,211.00
<b>TOTAL PERSONNEL SERVICE</b>	<b>37,148.00</b>	<b>40,096.00</b>	<b>43,201.00</b>	<b>42,707.00</b>	<b>46,842.00</b>
<b>OPERATING EXPENSES</b>					
PROFESSIONAL CONSULTANTS	21,696.00	15,694.00	13,112.00	13,679.00	20,353.00
SEWER/WASTEWATER	642,853.00	714,493.00	724,662.00	767,551.00	928,329.00
UTILITIES	11,484.00	12,724.00	14,345.00	12,863.00	17,237.00
LIABILITY INSURANCE	4,197.00	3,825.00	4,581.00	6,732.00	7,405.00
WORKERS COMPENSATION INSURANCE	2,798.00	2,563.00	3,593.00	3,339.00	3,681.00
SEWER LINE MAINTENANCE / REPAIRS	29,255.00	27,390.00	50,256.00	69,638.00	70,000.00
PUMP STATION MAINTENANCE / TELEMTRY	18,174.00	21,010.00	23,414.00	29,388.00	38,293.00
CONTINGENCY	-	-	-	-	1,611.00
PRINTING & BINDING	-	-	175.00	-	500.00
POSTAGE	-	103.00	-	-	250.00
OPERATING SUPPLIES/MISC.	133.00	47.00	288.00	125.00	2,500.00
DEPRECIATION	48,707.00	50,012.00	50,012.00	65,113.00	99,203.00
<b>TOTAL OPERATING EXPENSE</b>	<b>779,297.00</b>	<b>847,861.00</b>	<b>884,438.00</b>	<b>968,428.00</b>	<b>1,189,362.00</b>
<b>CAPITAL OUTLAY</b>					
HIBISCUS - PUMP STATION	120,179.00	-	-	-	-
EMERGENCY SEWER REPLACE/MAJOR REPAIR	-	-	-	-	25,000.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>120,179.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>
<b>Fund Balance</b>					
RESERVE	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES ALLOCATED</b>	<b>1,312,239.00</b>	<b>887,957.00</b>	<b>927,639.00</b>	<b>1,011,135.00</b>	<b>1,261,204.00</b>

**This Page Left Intentionally Blank**

# **Stormwater Utility Fund Fiscal Year 2007/2008**

## **Budget**

## STORMWATER UTILITY FUND 2007/2008

### STORMWATER UTILITY FUND

The Stormwater Utility Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Stormwater System. As of fiscal year 2007/2008 stormwater utility fees are no longer charged by the Town therefore stormwater projects will be done when funds are available (or pay as you go).

The Stormwater Utility Fund is maintained in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System. Expenditures consist of project management for capital improvements, construction inspections for drainage improvements and project planning and development.

<i>Stormwater Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Proposed</i>
<b>El Mar Drainage /Anglin Square North/South Extension</b>	A redevelopment/beautification project, which will continue the improvements, 1 block north and south of Commercial Boulevard.	\$ 25,000	2007-2008
<b>Storm Drain Outfall Rehabilitation/Maintenance</b>	Clean and repair existing drainage outfalls in existing Town.	\$ 70,000	2007-2008

POSITION TITLE	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED
Maintenance Worker I	1	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2007/2008  
BUDGET**

**STORMWATER UTILITY FUND**

OBJECT	FY 2003/2004 ACTUAL	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ADOPTED
<b>RESOURCES AVAILABLE</b>					
<b>CARRYFORWARD BALANCE</b>	-	-	-	-	-
<b>REVENUES:</b>					
INTEREST	1,556.00	1,673.00	31,232.00	38,566.00	28,968.00
FLORIDA MITIGATION GRANT	-	-	0.00	-	-
STORMWATER UTILITY FEES	-	35,945.00	197,168.00	218,614.00	0.00
<b>TOTAL REVENUE:</b>	<u>1,556.00</u>	<u>37,618.00</u>	<u>228,400.00</u>	<u>257,180.00</u>	<u>28,968.00</u>
<b>TRANSFERS AND OTHER SOURCES:</b>					
OTHER FINANCE SOURCE	-	-	1,000,000.00	-	-
TRANSFERS FROM GENERAL FUND	83,576.00	96,649.00	94,649.00	94,649.00	312,891.00
TRANSFERS FROM CAPITAL FUND	-	-	-	-	-
<b>TOTAL TRANSFERS IN:</b>	<u>83,576.00</u>	<u>96,649.00</u>	<u>1,094,649.00</u>	<u>94,649.00</u>	<u>312,891.00</u>
<b>TOTAL RESOURCES AVAILABLE</b>	<u><u>85,132.00</u></u>	<u><u>134,267.00</u></u>	<u><u>1,323,049.00</u></u>	<u><u>351,829.00</u></u>	<u><u>341,859.00</u></u>
<b>PERSONNEL SERVICES</b>					
SALARIES	-	-	-	28,261.00	32,932.00
FICA	-	-	-	2,163.00	2,520.00
RETIREMENT	-	-	-	2,786.00	3,244.00
GROUP INSURANCE	-	-	-	5,260.00	6,217.00
<b>TOTAL PERSONNEL SERVICE</b>	-	-	-	<u>38,470.00</u>	<u>44,913.00</u>
<b>DEBT PAYMENTS:</b>					
DEBT SERVICE-PRINCIPAL	-	-	38,008.00	51,328.00	51,328.00
DEBT SERVICE-INTEREST	-	-	38,834.00	37,897.00	38,147.00
<b>TOTAL DEBT SERVICE</b>	-	-	<u>76,842.00</u>	<u>89,225.00</u>	<u>89,475.00</u>
<b>RESOURCES ALLOCATED</b>					
PROFESSIONAL CONSULTANTS	69,098.00	3,705.00	13,886.00	2,878.00	10,000.00
ADVERTISEMENTS	-	-	1,393.00	-	-
STORM H2O DAMAGE	4,070.00	2,065.00	0.00	4,995.00	10,000.00
CONTINGENCY	-	-	-	-	48,767.00
STORM DRAIN OUTFALL REHABILITATION/MAINTENANCE	16,398.00	16,299.00	24,240.00	58,857.00	70,000.00
DUES & SUBSCRIPTIONS	1,173.00	1,076.00	1,102.00	817.00	1,624.00
WORKERS COMPENSATION INSURANCE	-	-	-	-	3,506.00
TRAINING	-	-	-	-	500.00
OPERATING SUPPLIES/MISC.	115.00	2,437.00	1,141.00	302.00	1,500.00
DEPRECIATION	34,832.00	34,832.00	34,832.00	46,022.00	36,574.00
<b>TOTAL OPERATING EXPENSE</b>	<u>125,686.00</u>	<u>60,414.00</u>	<u>76,594.00</u>	<u>113,871.00</u>	<u>182,471.00</u>
<b>CAPITAL OUTLAY</b>					
EL MAR DRAINAGE (ANGLIN-N/S EXTENSION)	-	-	-	-	25,000.00
DRAINAGE IMPROVEMENTS (TERRA MAR)	-	-	559,754.00	-	-
<b>TOTAL CAPITAL OUTLAY - PROJECTS</b>	-	-	<u>559,754.00</u>	-	<u>25,000.00</u>
<b>TOTAL RESOURCES ALLOCATED</b>	<u><u>125,686.00</u></u>	<u><u>60,414.00</u></u>	<u><u>713,190.00</u></u>	<u><u>241,566.00</u></u>	<u><u>341,859.00</u></u>

**This Page Left Intentionally Blank**

**Parking Revenue  
Improvement Fund  
Fiscal Year 2007/2008**

**Budget**

**PARKING REVENUE IMPROVEMENT PROGRAM 2007/2008**

---

**PARKING REVENUE IMPROVEMENT PROGRAM**

The Parking Revenue Improvement Fund is used to account for all revenue/expenditures associated with the operation of the Town's Parking System in the business district. This parking system provides 487 metered parking spaces located within the business district. Revenues generated by the meters are used for parking improvements and land acquisition.

<i>Parking Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Proposed</i>
<b>Parking Meter Replacement Project</b>	This project is being funded from the revenue generated by the parking meters in the Town's business area.	\$ 10,000	2007-2008
<b>Decorative Parking Meters, Poles and Covers</b>	Decorative Parking Meters, Poles & Covers	\$ 10,000	2007-2008

<b>POSITION TITLE</b>	<b>FY 2003/04 ACTUAL</b>	<b>FY 2004/05 ACTUAL</b>	<b>FY 2005/06 ACTUAL</b>	<b>FY 2006/07 ACTUAL</b>	<b>FY 2007/08 ADOPTED</b>
Parking Technician	1	1	1	1	1
Parking Enforcement Officer	0	0	0	0	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2007/2008  
BUDGET**

**PARKING REVENUE IMPROVEMENT FUND**

OBJECT	FY 2003/2004 ACTUAL	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ADOPTED
<b>RESOURCES AVAILABLE</b>					
<b>CARRYFORWARD BALANCE</b>	-	-	-	-	30,150.00
<b>REVENUES:</b>					
INTEREST EARNINGS	6,200.00	13,200.00	37,359.00	15,590.00	16,499.00
BUSINESS DISTRICT METERS	301,260.00	274,702.00	337,330.00	356,249.00	354,454.00
COMMERCIAL BLVD. METERS	-	-	-	69.00	-
EL MAR SURFACE PARKING LOT	67,206.00	97,827.00	92,268.00	100,898.00	116,368.00
BOUGAINVILLE SURFACE PARKING LOT	-	1,301.00	2,608.00	8,328.00	102,718.00
PARKING PERMITS	-	-	46.00	24.00	-
PARKING FINES	-	-	-	176,176.00	153,556.00
<b>TOTAL REVENUES:</b>	<b>374,666.00</b>	<b>387,030.00</b>	<b>469,611.00</b>	<b>657,332.00</b>	<b>773,745.00</b>
<b>TRANSFERS AND OTHER SOURCES:</b>					
TRANSFERS FROM GENERAL FUND	-	168,053.00	1,400,000.00	-	-
OTHER FINANCING SOURCE	-	-	2,000,000.00	-	-
<b>TOTAL TRANSFERS IN:</b>	<b>-</b>	<b>168,053.00</b>	<b>3,400,000.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>374,666.00</b>	<b>555,083.00</b>	<b>3,869,611.00</b>	<b>657,332.00</b>	<b>773,745.00</b>
<b>RESOURCES ALLOCATED</b>					
<b>DEBT PAYMENTS:</b>					
DEBT SERVICE-PRINCIPAL	-	-	76,794.00	103,694.00	103,694.00
DEBT SERVICE-INTEREST	-	-	74,812.00	72,965.00	73,445.00
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>151,606.00</b>	<b>176,659.00</b>	<b>177,139.00</b>
<b>INTERFUND TRANSFERS</b>					
TRANSFER TO GENERAL FUND	-	-	168,053.00	165,645.00	350,000.00
<b>TOTAL INTERFUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>168,053.00</b>	<b>165,645.00</b>	<b>350,000.00</b>
<b>PERSONNEL SERVICES</b>					
SALARIES	33,956.00	35,142.00	33,228.00	36,562.00	74,609.00
OVERTIME SALARIES	239.00	127.00	65.00	-	-
FICA	2,616.00	2,698.00	2,547.00	2,801.00	5,708.00
RETIREMENT	2,527.00	2,648.00	2,762.00	3,601.00	7,349.00
GROUP INSURANCE	8,178.00	9,593.00	7,463.00	5,579.00	16,022.00
<b>TOTAL PERSONNEL SERVICES</b>	<b>47,516.00</b>	<b>50,208.00</b>	<b>46,065.00</b>	<b>48,543.00</b>	<b>103,688.00</b>
<b>OTHER SERVICES</b>					
PROFESSIONAL CONSULTANTS	-	9,563.00	6,950.00	19,284.00	20,000.00
SEWER/WASTEWATER	1,430.00	-	-	-	-
WORKER COMP-PROFESSIONAL TESTING	-	-	-	-	150.00
CONTRACTUAL SERVICES	7,436.00	7,130.00	3,863.00	4,455.00	9,162.00
COMMUNICATIONS	-	-	-	-	456.00
WATER SERVICE	421.00	2,542.00	3,734.00	2,755.00	6,650.00
ELECTRIC SERVICE	611.00	609.00	667.00	1,009.00	1,535.00
EQUIPMENT RENTAL/LEASE	-	-	-	2,104.00	4,050.00
PARKING METER MAINTENANCE	39.00	246.00	2,513.00	1,835.00	1,752.00
PARKING LOT MAINTENANCE	-	-	-	141.00	1,000.00
GENERAL LIABILITY INSURANCE	89.00	89.00	96.00	183.00	201.00
WORKERS COMPENSATION INSURANCE	3,226.00	2,496.00	2,266.00	3,681.00	6,508.00
EQUIPMENT MAINTENANCE	5,237.00	428.00	42.00	421.00	1,500.00
VEHICLE MAINTENANCE	474.00	148.00	1,382.00	460.00	2,500.00
FUEL	798.00	532.00	1,023.00	1,170.00	3,789.00
SERVICE MAINTENANCE CONTRACTS	-	-	-	-	1,274.00
CONTINGENCY	-	-	-	-	2,529.00
PRINTING & BINDING	211.00	-	150.00	-	580.00
POSTAGE	-	-	-	-	116.00
OFFICE SUPPLIES	-	-	-	-	650.00
UNIFORMS	73.00	-	272.00	374.00	623.00
PARKING METER PARTS-SUPPLIES	-	-	-	1,512.00	2,000.00
TRAINING	-	-	-	-	250.00
OPERATING SUPPLIES	110.00	1,125.00	4,515.00	3,968.00	4,272.00
DEPRECIATION	15,398.00	16,245.00	6,778.00	8,666.00	21,221.00
<b>TOTAL OPERATING EXPENSE</b>	<b>35,553.00</b>	<b>41,153.00</b>	<b>34,251.00</b>	<b>52,018.00</b>	<b>92,768.00</b>
<b>CAPITAL OUTLAY</b>					
PARKING LOT CONSTRUCTION & LAND ACQUISITION	-	1,131,106.00	3,111,578.00	367,836.00	30,150.00
DECORATIVE PARKING METER POLES/COVERS	-	8,475.00	26,385.00	-	10,000.00
PARKING METER REPLACE	10,292.00	625.00	-	-	10,000.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>10,292.00</b>	<b>1,140,206.00</b>	<b>3,137,963.00</b>	<b>367,836.00</b>	<b>50,150.00</b>
<b>TOTAL RESOURCES ALLOCATED</b>	<b>93,361.00</b>	<b>1,231,567.00</b>	<b>3,537,938.00</b>	<b>810,701.00</b>	<b>773,745.00</b>

**This Page Left Intentionally Blank**

*Capital Improvement  
Funds*

**Capital Improvement Fund  
Fiscal Year 2007/2008  
Budget**

## CAPITAL IMPROVEMENT PROGRAM 2007/08 - 2011/12

### CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Fund is used to account for capital improvement expenditures as part of the five-year capital improvement program. Expenditures for capital improvements are not included in the General Fund operating budget. They are budgeted as part of the Capital Improvement Program (CIP) and prepared and approved independently except for the budgeted transfers from operating reserves to the CIP. The CIP information is included in this document and details each project, its purpose, and funding source.

There are many differences between the operating budget and the Capital Improvement Program. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all Town services, but does not result in major physical assets for the community. The CIP includes one-time costs for projects that may last several years and result in major physical assets in the community.

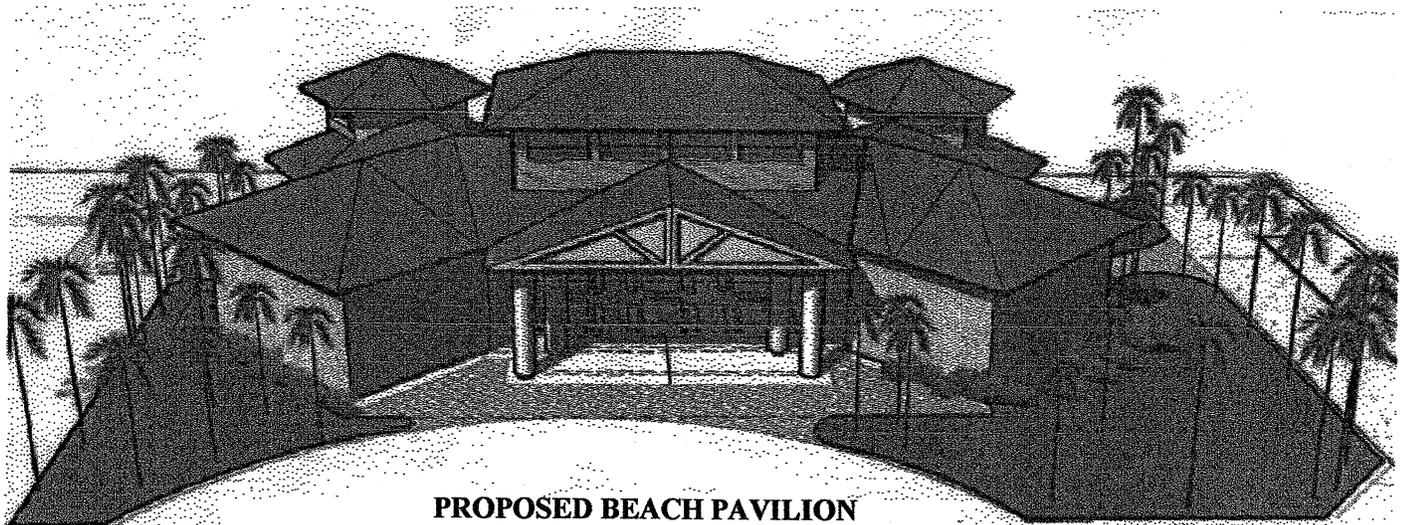
A capital improvement project must meet the following criteria:

1. Represent a physical improvement.
2. Have an anticipated life of not less than 5 years.
3. Cost \$20,000.00 or more.

The Capital Improvement Fund Budget includes funding for the following projects:

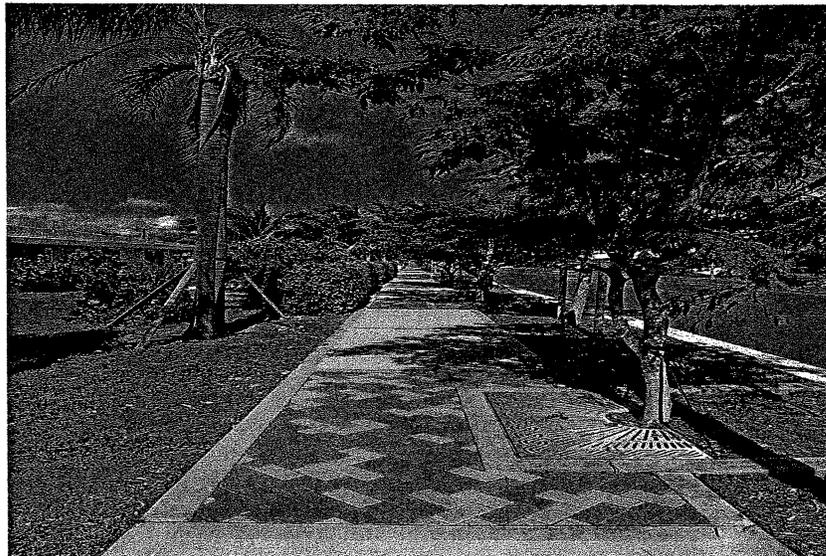
<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Jarvis Hall Renovation	Interior improvements and renovation to Jarvis Hall.	\$ 472,339	2007/2008
Street Resurfacing	Resurface the Town streets from Flamingo Avenue to Terra Mar Island.	South Side	\$ 350,000 2008/2009
		North Side	\$300,000 2009/2010
Pine Avenue from A1A to El Mar Streetscape	This project will create an attractive tropical passage between SR A1A and El Mar Drive. The project will include the landscaping at the intersection of A1A and Town streets, possible islands in the center lanes when permissible, and linear shade or palm trees.	\$ 130,000	2008/2009
Rebuild Beach Dunes-Vision	Rebuild beach dune east of existing seawall and replant with low growth. To commence after completion of beach re-nourishment.	\$ 269,000	2008/2009
Town Entry Features-Vision	Design and construction of Town entry features with Pelican statues, bulb out islands, lighting and landscape at Town entries.	\$ 310,000	2007/2008
Decorative Residential Street Lighting (South)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 250,000	2008/2009
		\$ 250,000	2009/2010
		\$ 250,000	2010/2011
		\$ 250,000	2011/2012
Decorative Residential Street Lighting (North)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 250,000	2008/2009
		\$ 250,000	2009/2010
		\$ 250,000	2010/2011
		\$ 250,000	2011/2012

<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
<b>A-1-A Landscaping &amp; Streetscaping-FDOT Project</b>	<b>RFP preparation, design and streetscape beautification improvements on A1A. This project will consist of landscaping, low level lighting, with shade trees and tree grates from Pine Avenue to Terra Mar Drive.</b>	<b>\$ 367,000</b>	<b>2007/2008</b>
<b>Repair Bridge Terra Mar</b>	<b>Repair Town's portion of bridge entering Terra Mar Island.</b>	<b>\$ 125,000</b>	<b>2007/2008</b>
<b>Seawall Repairs Bel-Air &amp; Terra Mar</b>	<b>Repairs to Seawall on South East 15th Street in the-Right of Way.</b>	<b>\$ 30,000</b>	<b>2007/2008</b>
<b>Sanitary Sewer Sunset Lane</b>	<b>Design, Permitting,Construction: Sunset Lane</b>	<b>\$ 479,722</b>	<b>2007/2008</b>
<b>Sanitary Sewer Air</b>	<b>Bel Design, Permitting,Construction: Bel Air - Permitting Construction Bel Air - Construction</b>	<b>\$ 26,779 \$ 1,997,032 \$ 1,997,031</b>	<b>2007/2008 2007/2008 2008/2009</b>
<b>Sanitary Sewer Palm Club</b>	<b>Design, Permitting,Construction: Palm Club - Design Palm Club - Permitting Construction Palm Club - Construction</b>	<b>\$ 129,925 \$ 2,000,000 \$ 1 400,000</b>	<b>2007/2008 2007/2008 2008/2009</b>
<b>Grant-Melvin I. Anglin Beach Pavilion Open Space</b>	<b>Construct new pavilion, at east end of Commercial Boulevard including decorative benches, beach showers, lighting, pavers and open space landscaping.</b>	<b>\$ 500,000</b>	<b>2007/2008</b>



**PROPOSED BEACH PAVILION**

<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Sanitary Sewer IBA Area	Sanitary Sewer Design and Permitting: Bel Air Palm Club	\$ 130,000	2006/2007
Sanitary Sewer IBA Area	Sanitary Sewer - Construction: Bel Air Sunset Lane Palm Club	\$ 4,468,163 \$ 720,000 \$2,957,400	2006/2006 2006/2007 2007/2008
Decorative Residential Street Lighting (North)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 250,000 \$ 250,000 \$ 250,000	2006/2007 2007/2008 2008/2009
Seagrape Drive Beautification Project (Northside)	Install colored sidewalks on north side of Seagrape Drive; landscaping, decorative street lighting and drainage improvements.	\$ 500,000	2006/2007
Cost Sharing Beach Re Nourishment	Town's Portion of Beach Renourishment Project.	\$ 200,000	2007/2008
Underground Wiring Codrington & Imperial	Engineering services, and coordination with FPL, Bellsouth & Comcast. Bury all overhead utilities along Codrington & Imperial including power lines, cable lines and telephone lines.	\$1,125,000	2007/2008
Seawall Repairs Bel-Air & Terra Mar	Repairs to Seawall on South East 15th Street in the-Right of Way.	\$ 30,000	2007/2008
Repair Bridge Terra Mar	Repair Town's portion of bridge entering Terra Mar Island.	\$ 100,000	2007/2008
Beach Access Walkways	Pedestrian beach walkways at each beach portal	\$ 72,500	2006/2007
Fish Habitat Project	Coral and Fish Habitat Restoration	\$ 53,000	2006/2007



**SEAGRAPE DRIVE – PROPOSED PROJECT**

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2006/2007  
BUDGET  
CAPITAL IMPROVEMENT FUND**

OBJECT	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ADOPTED	FY 2008/2009 MANAGER PROPOSED	FY 2009/2010 MANAGER PROPOSED	FY 2010/2011 MANAGER PROPOSED	FY 2011/2012 MANAGER PROPOSED
<b>RESOURCES AVAILABLE</b>							
<b>CARRYFORWARD BALANCE</b>	2,170,454	363,019	5,703,122	5,146,882	-	-	-
<b>REVENUES:</b>							
CHALLENGE GRANT - (ANGLIN SQUARE (BEACH PAVILIONS)	321,408	-	176,548	-	-	-	-
ENHANCEMENT GRANT- (A1A LANDSCAPE&STREETScape)	-	-	250,000	250,000	-	-	-
BROWARD COUNTY - Dept Natural ResouseProtection (Beach)	-	-	200,000	-	-	-	-
BROWARD COUNTY - (FIRE STATION)	-	-	-	1,500,000	-	-	-
STATE OF FLORIDA - DEPT. ENVIRONMENTAL PROTECTION	600,000	-	-	-	-	-	-
INTEREST EARNINGS	166,447	190,622	150,720	100,000	75,000	50,000	25,000
<b>TOTAL REVENUES:</b>	<b>1,087,855</b>	<b>190,622</b>	<b>777,268</b>	<b>1,850,000</b>	<b>75,000</b>	<b>50,000</b>	<b>25,000</b>
<b>TRANSFERS IN:</b>							
TRANSFERS FROM GENERAL FUND	1,759,916	2,546,002	3,406,329	1,759,916	1,757,939	1,757,939	1,757,939
<b>TOTAL TRANSFERS IN</b>	<b>1,759,916</b>	<b>2,546,002</b>	<b>3,406,329</b>	<b>1,759,916</b>	<b>1,757,939</b>	<b>1,757,939</b>	<b>1,757,939</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>5,018,225</b>	<b>3,099,643</b>	<b>9,886,719</b>	<b>8,756,798</b>	<b>1,832,939</b>	<b>1,807,939</b>	<b>1,782,939</b>
<b>RESOURCES ALLOCATED</b>							
<b>DEBT PAYMENTS:</b>							
DEBT SERVICE - PRINCIPAL (\$8.7)	1,104,629	1,008,508	1,052,567	1,098,552	1,146,545	1,196,636	9/26/2011 Pd
DEBT SERVICE - INTEREST	286,753	220,453	176,394	130,409	82,416	32,325	-
DEBT SERVICE - PRINCIPAL (\$2.9)	212,230	259,635	270,025	280,831	292,069	303,756	315,912
DEBT SERVICE - INTEREST	148,390	100,986	90,596	79,790	68,552	56,865	44,709
DEBT SERVICE - PRINCIPAL (\$1.2)	35,013	141,895	146,103	150,435	154,896	159,489	-
DEBT SERVICE - INTEREST	324	20,529	19,322	11,989	7,528	2,935	6/26/2011 Pd
<b>TOTAL DEBT SERVICE</b>	<b>1,787,339</b>	<b>1,752,006</b>	<b>1,755,007</b>	<b>1,752,006</b>	<b>1,752,006</b>	<b>1,752,006</b>	<b>360,621</b>
<b>OPERATING:</b>							
DEPRECIATION / Gasb 34	195,333	-	205,010	215,261	226,024	237,325	249,191
<b>TOTAL OPERATING EXPENSE</b>	<b>195,333</b>	<b>-</b>	<b>205,010</b>	<b>215,261</b>	<b>226,024</b>	<b>237,325</b>	<b>249,191</b>
<b>CAPITAL PROJECTS:</b>							
JARVIS HALL RENOVATION	75,000	6,817	472,339	-	-	-	-
UNDERGROUND WIRING-(CODRINGTON&IMPERIAL)	-	-	-	1,125,000	-	-	-
A1A LANDSCAPE & STREETScape - FDOT PROJECT**	67,700	-	367,000	250,000	-	-	-
SANITARY SEWER- CONSTRUCTION (TERRA MAR)	2,323,072	69,000	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (SUNSET LANE)	5,770	723,125	479,722	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (BEL AIR)	4,500	9,326	26,779	-	-	-	-
SANITARY SEWER- CONSTRUCTION (BEL-AIR)	-	376,923	1,997,032	1,997,031	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (PALM CLUB)	-	48,352	129,925	-	-	-	-
SANITARY SEWER- CONSTRUCTION (PALM CLUB)	-	-	2,000,000	1,400,000	-	-	-
STREET RESURFACING - FLAMINGO TO TERRA MAR	-	-	-	350,000	300,000	-	-
REBUILD BEACH DUNE - VISION	-	-	-	269,000	-	-	-
PINE AVE FROM A1A TO EL MAR STREETScape	-	-	-	130,000	-	-	-
TOWN ENTRYWAY IMPROVEMENT PROJECT	-	18,098	310,000	-	-	-	-
TOWNWIDE - STREET REPLACEMENT	-	-	-	250,000	250,000	250,000	250,000
DECORATIVE STREET LIGHTING (SOUTH)	-	-	-	250,000	250,000	250,000	250,000
DECORATIVE STREET LIGHTING (NORTH)	-	-	-	250,000	250,000	250,000	250,000
MELVIN ANGLIN PAVILION	15,287	2,592	500,000	-	-	-	-
MUNICIPAL COMPLEX DESIGN -DESIGN & PERMITTING	-	-	-	300,000	-	-	-
MUNICIPAL COMPLEX DESIGN - CONSTRUCTION (Town Hall, Fire & Police Complex, Public Works)	-	-	-	-	2,500,000	3,000,000	2,000,000
UNDERGROUND WIRING - EL MAR - DESIGN & PERMITTING	-	-	-	125,000	-	-	-
UNDERGROUND WIRING - EL MAR - CONSTRUCTION	-	-	-	-	2,800,000	-	-
SEAGRAPE DRIVE BEAUTIFICATION PROJECT (NORTHSIDE)	47,000	60,311	1,086,161	-	-	-	-
REPAIR BRIDGE TERRA MAR	-	-	125,000	-	-	-	-
SEAWALL REPAIRS BEL AIR & TERRA MAR	-	-	30,000	-	-	-	-
COST SHARING BEACH RENOURISHMENT	-	-	200,000	-	-	-	-
PALM PORTAL	210,759	-	-	-	-	-	-
DATURA PORTAL	121,627	-	-	-	-	-	-
HIBISCUS PORTAL	78,567	-	-	-	-	-	-
PINE PORTAL	86,271	-	-	-	-	-	-
BEACH ACCESS PEDESTRIAN WALKWAYS	-	21,093	53,244	-	-	-	-
FISH HABITAT RESTORATION IMPROVEMENT PROJECT	-	12,000	64,500	-	-	-	-
<b>TOTAL CURRENT PROJECTS</b>	<b>3,035,553</b>	<b>1,347,637</b>	<b>7,841,702</b>	<b>6,696,031</b>	<b>6,350,000</b>	<b>3,750,000</b>	<b>2,750,000</b>
<b>NEW PROJECTS</b>							
BUS SHELTERS	-	-	85,000	93,500	-	-	-
<b>TOTAL NEW PROJECTS</b>	<b>-</b>	<b>-</b>	<b>85,000</b>	<b>93,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES ALLOCATED</b>	<b>5,018,225</b>	<b>3,099,643</b>	<b>9,886,719</b>	<b>8,756,798</b>	<b>8,328,030</b>	<b>5,739,331</b>	<b>3,359,812</b>

**This Page Left Intentionally Blank**

# *Statistics*

# **STATISTICS**



**Photo By: Maureen Terrian**

## Statistics

---

Date of Incorporation:	November 30, 1947	
Year of Charter Adoption:	1947	
Form of Town Government:	Commission - Manager	
Location:	Lauderdale-By-The-Sea is in the east-central part of Broward County and shares boundaries with three other municipalities. Its eastern boundary is the Atlantic Ocean. It is 30 miles north of Miami and 33 miles south of Palm Beach. The Town is just over 8.5 square mile in area and has a population of approximately 5,991 with a peak seasonal population of 9,800. It is a seaside community with primary industries being retail trade, tourism/hospitality, finance, insurance and real estate.	
Number of Employees	Full & Part-Time, Permanent Contractual	91.5
Recreation Facilities:	Miles of Public Beach	2.3
	Miles of Navigable Water	2.3
	Parks	3
	Tennis Courts	2
	Shuffleboard Court	2
	Bocci Ball Court	1
	Basketball Court	1
Infrastructure:	Town Buildings	6
	Fire Stations	2
	Fire Rescue Stations	2
	Surface Parking Lot	3
Socio-Economic Data:	Consumer Price Index (1)C	3.7%
	Median Household Income (2)	\$ 37,858
	Per Capita Income (3)	\$ 36,595
Population Statistics:	Civilian Labor Force (1)A	1,000.8
	Unemployment Rate (1)B	3.8%

**Source:**

- (1) United States Department Of Labor - Bureau of Labor Statistics  
     Broward County, Florida - August & September 2007
  - A. Number of persons, in thousands, not seasonally adjusted.
  - B. In percent, not seasonally adjusted.
  - C. All urban consumers, base:1982-84+100, not seasonally adjusted.
- (2) State Of Florida (My Florida) - Broward County - September 2007
- (3) Bureau Of Economic Analysis - U.S. Dept. Of Commerce -Florida - 2005

## Town Of Lauderdale-By-The-Sea

### General Governmental Revenues Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>TAXES &amp; ASSESS-</u>	<u>FRANCHISE &amp; UTILITY FEES</u>	<u>LICENSES &amp; PERMITS</u>	<u>INTER GOVERN- MENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>FINES &amp; FOREITS</u>	<u>INTEREST &amp; MISC.</u>	<u>TRANSFERS &amp; OTHER SOURCES</u>	<u>TOTAL</u>
1997/98	1,576,735	819,166	39,370	302,325	159,851	399,278	176,748	475,427	3,948,900
1998/99	1,649,463	886,470	32,542	375,482	223,082	464,183	159,637	595,671	4,386,530
1999/00	1,761,322	987,577	25,880	396,260	227,049	465,520	300,891	891,560	5,056,059
2000/01	1,940,633	1,002,016	49,506	419,390	264,776	448,663	277,178	10,394,512	14,796,674
2001/02	4,814,158	1,278,311	57,984	782,103	260,143	599,220	349,765	1,730,833	9,872,517
2002/03	5,531,092	1,298,732	67,035	1,885,314	284,053	521,886	290,360	4,134,115	14,012,587
2003/04	7,833,401	1,324,511	80,573	1,157,670	393,365	541,329	385,738	639,972	12,356,559
2004/05	8,565,377	1,367,937	106,684	1,242,588	266,061	451,109	589,131	4,217,222	16,806,108
2005/06	10,975,259	1,405,725	111,400	1,180,970	242,790	303,290	506,365	8,542,130	23,266,929
2006/07	11,070,231	1,621,017	200,610	1,260,115	209,990	256,153	945,593	2,711,647	18,275,356

**(1) General and Capital Funds**

## Town Of Lauderdale-By-The-Sea

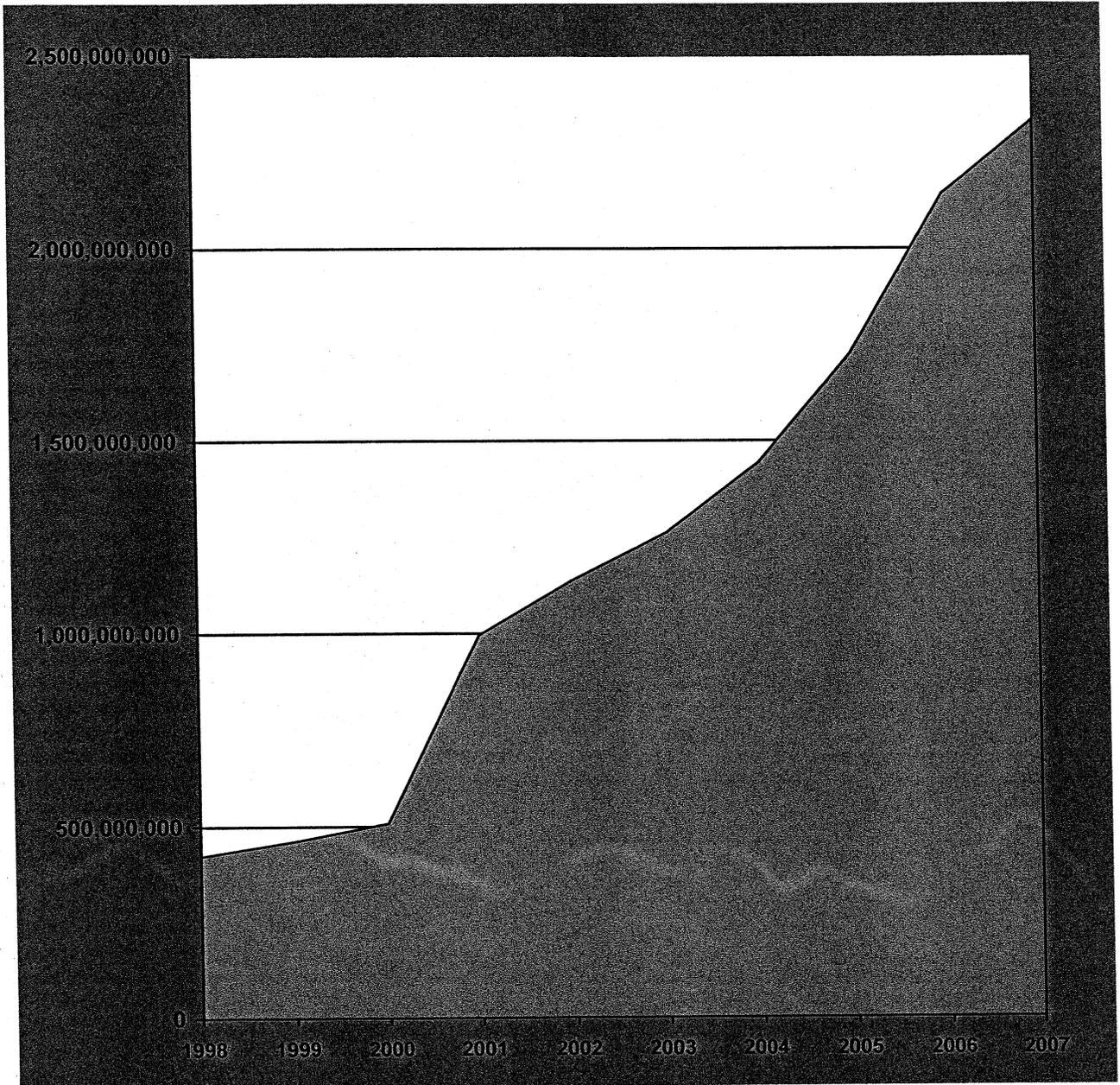
### General Governmental Expenditures Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>GENERAL GOV'T</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>ROADS &amp; STREETS</u>	<u>PARKS &amp; RECREATION</u>	<u>TRANS-PORTATION</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>DEBT SERVICES</u>	<u>TRANSFERS</u>	<u>TOTAL</u>
1997/98	880,851	1,403,443	32,151	401,530	105,863	136,468	17,926	-	565,427	3,543,659
1998/99	1,009,887	1,582,503	72,744	460,484	279,763	185,999	38,541	-	894,141	4,524,062
1999/00	1,130,491	1,616,340	122,138	501,324	184,103	164,706	-	9,840	504,998	4,233,940
2000/01	1,112,432	1,914,061	99,538	529,182	256,255	176,783	1,688	39,359	1,406,073	5,535,371
2001/02	1,706,365	3,075,025	180,894	1,241,722	333,788	229,013	63,610	1,294,246	2,124,818	10,249,481
2002/03	1,967,175	3,233,422	1,579,752	1,355,941	1,312,532	126,590	146,769	1,516,816	1,985,749	13,224,746
2003/04	1,784,233	5,744,749	408,512	2,669,386	434,143	222,955	73,585	1,399,292	1,199,889	13,936,744
2004/05	1,802,379	5,639,580	445,022	1,772,381	724,126	251,120	57,755	1,489,448	1,995,569	14,177,380
2005/06	2,308,974	5,780,219	2,850,917	-	866,147	220,127	1,099,566	2,144,741	3,254,565	18,525,256
2006/07	1,999,066	6,181,156	176,967	1,149,617	442,618	197,389	1,226,725	2,621,382	3,456,105	17,451,025

#### (1) General and Capital Funds

# Town of Lauderdale-By-The-Sea

## Gross Taxable Value Last Ten Fiscal Years



1998	-	\$ 423,314,782	2003	-	\$ 1,259,147,591
1999	-	\$ 461,691,590	2004	-	\$ 1,440,805,807
2000	-	\$ 507,646,781	2005	-	\$ 1,726,443,066
2001	-	\$ 994,182,340	2006	-	\$ 2,140,677,012
2002	-	\$ 1,137,417,925	2007	-	\$ 2,322,089,902

**Town of Lauderdale-By-The-Sea  
Comparison Of Adopted Millage  
Last Ten Fiscal Years**

Fiscal Year	Fiscal Year
1998-1999	3.8500
1999-2000	3.8500
2000-2001	3.8500
2001-2002	4.7000
2002-2003	4.7000
2003-2004	4.7000
2004-2005	4.7000
2005-2006	4.7000
2006-2007	4.3500
2007-2008	4.1012

**Town of Lauderdale-By-The-Sea  
Comparison Of Debt Levied  
Last Ten Fiscal Years**

Fiscal Year	Operating Millage	Debt Millage	Total Millage
1998-1999	3.8500	0.0000	3.8500
1999-2000	3.8500	0.0000	3.8500
2000-2001	3.8500	0.0000	3.8500
2001-2002	4.7000	0.0000	4.7000
2002-2003	4.7000	0.0000	4.7000
2003-2004	4.7000	0.0000	4.7000
2004-2005	4.7000	0.0000	4.7000
2005-2006	4.7000	0.0000	4.7000
2006-2007	4.3500	0.0000	4.3500
2007-2008	4.1012	0.0000	4.1012

**Town Lauderdale-By-The-Sea  
Property Tax Rates (per \$1,000)  
Direct and Overlapping Governments  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Laud.-By- The-Sea</u>	<u>Broward County</u>	<u>State Special Districts</u>					<u>Hillsboro Inlet &amp; CSC</u>	<u>Total</u>
			<u>Broward County Schools</u>	<u>Florida Inland Navigation</u>	<u>S. Florida Water Mgt.</u>	<u>North Broward Hospital</u>			
1998/99	3.8500	7.5710	9.7256	0.4700	0.6970	2.5000	0.1021	24.4927	
1999/00	3.8500	7.5270	8.9553	0.0410	0.6970	2.4803	0.1036	23.6542	
2000/01	3.8500	7.5250	8.5410	0.0410	0.6970	2.4803	0.1036	23.2379	
2001/02	4.7000	7.3650	8.8825	0.0385	0.6970	2.4803	0.1170	24.2803	
2002/03	4.7000	7.1880	8.4176	0.0385	0.6970	2.5000	0.2490	23.7901	
2003/04	4.7000	7.0230	8.2695	0.0385	0.6970	2.4803	0.1845	23.3928	
2004/05	4.7000	6.7830	8.0623	0.0385	0.6970	2.1746	0.1845	22.6399	
2005/06	4.7000	6.7830	8.0623	0.0385	0.6970	2.1746	0.1845	22.6399	
2006/07	4.3500	6.0661	7.8687	0.0385	0.6970	1.8317	0.1170	20.9690	
2007/08	4.1012	5.2868	7.6484	0.0345	0.6240	1.6255	0.4432	19.7636	

Source: Broward County, Florida Property Appraiser

## Proprietary Funds

### Revenues & Expenditures Source Last Ten Fiscal Years

#### Revenues

FISCAL YEAR	CHARGES FOR SERVICES&FINES	INTEREST - MISCELLANEOUS	OTHER FINANCE SOURCE	INTERFUND TRANSFER	TOTAL
1997/98	824,301	-	-	210,000	1,034,301
1998/99	889,609	-	-	496,000	1,385,609
1999/00	921,348	9,219	600,000	348,325	1,878,892
2000/01	1,178,406	43,786	-	1,261,561	2,483,753
2001/02	1,233,487	19,922	-	462,266	1,715,675
2002/03	1,436,362	13,375	-	525,801	1,975,538
2003/04	1,546,486	11,848	-	559,917	2,118,251
2004/05	1,463,596	35,984	-	453,645	1,953,225
2005/06	1,630,210	22,212	-	1,494,649	3,147,071
2006/07	1,869,395	125,775	-	910,103	2,905,273

#### Expenditures

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
1996/97	-	-	-	-	-	-
1997/98	-	-	662,171	-	120,000	782,171
1998/99	-	-	714,633	-	197,530	912,163
1999/00	19,679	-	647,865	-	467,470	1,135,014
2000/01	33,516	26,875	669,969	26,154	250,000	1,006,514
2001/02	30,554	35,853	982,835	-	-	1,049,242
2002/03	276,376	142,276	924,924	204,722	-	1,548,298
2003/04	375,615	84,664	940,536	130,471	-	1,531,286
2004/05	-	90,304	949,426	1,140,206	-	2,179,936
2005/06	266,614	89,267	2,252,678	3,699,420	168,053	6,476,032
2006/07	110,862	129,720	1,134,314	-	165,645	1,540,541

**Includes Water, Sewer, Stormwater & Parking Funds**

**Town Of Lauderdale-By-The-Sea  
Special Revenue Funds**

**Revenues & Expenditures Source  
Last Ten Fiscal Years**

**Revenues**

<b>FISCAL YEAR</b>	<b>FINES &amp; FORFEITURES</b>	<b>INTEREST - MISCELLANEOUS</b>	<b>OTHER FINANCE SOURCE</b>	<b>TOTAL</b>
1997/98	2,049	95		2,144
1998/99	3,980	38		4,018
1999/00	13,460	281		13,741
2000/01	8,788	366		9,154
2001/02	-	437		437
2002/03	300,585	1,798		302,383
2003/04	43,599	3,334		46,933
2004/05	-	8,248		8,248
2005/06	-	15,816		15,816
2006/07	5,593	19,011		24,604

**Expenditures**

<b>FISCAL YEAR</b>	<b>OPERATING EXPENSES</b>	<b>CAPITAL OUTLAY</b>	<b>TOTAL</b>
1997/98	-	1,375	1,375
1998/99	-	-	-
1999/00	-	-	-
2000/01	-	-	-
2001/02	3,341	7,032	10,373
2002/03	1,500	-	1,500
2003/04	1,500	-	1,500
2004/05	-	20,500	20,500
2005/06	1,500	8,959	10,459
2005/06	1,500	7,612	9,112

**Includes Police Law Training Trust & Law Enforcement Trust Funds**

## *Glossary*

# **GLOSSARY**

**\*\* A \*\***

**Account** – A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

**Accounting System** – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**Accrual Basis** – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

**Adopted Budget** – The original budget as approved by the Town Commission at the beginning of the fiscal year.

**Ad Valorem Taxes** - Property taxes are calculated on a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).

**ADA** – American Disability Act

**Amended Budget** – The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line item transfer of funds within a department,

**Appropriation** - The Town Commission's legal authorization for the Town to make expenditures and incur obligations for specific purposes. The amount and time when the appropriation may be expended is usually limited.

**Assessed Valuation** - The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

**Audit** – An examination of evidence, including records, facilities, inventories, systems, etc., to discover or verify desired information.

**\*\* B \*\***

**Balanced Budget** - A budget where the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves (taken from Florida Statutes 166.241 (2)).

**Broward County (BC)** - The administrative district of Lauderdale By The Sea.

**Budget** - A statement of the Town's financial position for a specific period of time (fiscal year) based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money available, required, or assigned for a particular purpose.

**Budget Amendment** – The process by which unanticipated changes in revenue or expenditures are made part of the budget, thereby amending it. These changes may be between Funds or Departments and require final approval by resolution and of the Town Commission.

**Budgetary Control** – The control or management of a government or enterprise fund in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available resources.

**Budget Message** – A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

**Budget Re-appropriation** – The process of bringing forward unspent dollars from the previous fiscal year budget to the current approved budget.

**\*\* C \*\***

**Capital Improvement Fund (CIP)** – The Capital Improvement Fund is used to account for capital improvement expenditures not included in the General Fund and budgeted as part of the five-year capital improvement program.

**Capital Outlays** - Outlays for the acquisition of or addition to fixed assets, which are durable in nature and cost at least \$700. Such outlays are charged as expenditures through an individual department's operating budget.

**Capital Projects** - Any program, project, or purchases with a useful life span of 5 years and a cost of at least \$10,000; or major maintenance and repair items with a useful life span of five years.

**Carryforward** - Fund balances that are "carried forward" into the next fiscal year.

**COLA**– Cost Of Living Allowance

**Comprehensive Plan** - A method to utilize and strengthen the existing role, processes and powers of local governments to establish and implement comprehensive planning programs which guide and control future development.

**Contingency** - An appropriated budgetary reserve set aside for emergency or unanticipated expenditures.

**Consumer Price Index (CPI)** – A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

**\*\* D \*\***

**Debt** – Funds owed as a result of borrowing.

**Debt Service** – The payment of principal and interest on borrowed funds, such as bonds or promissory notes.

**Department** – A major unit of operation in the Town, which indicates overall an operation or, group of related operations within a functional area.

**Depreciation** – The portion of the cost of a fixed asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**\*\* E \*\***

**Encumbrances** - Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

**Enterprise Fund** – Fund established to account for operations financed and operated in a manner similar to a private business enterprise.

**Estimated Revenues** - Projections of funds to be received during the fiscal year.

**Expenditures** – The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service.

**\*\* F \*\***

**Fiscal Year (FY)** - The 12-month period to which the annual budget applies. The Town's fiscal year begins October 1 and ends September 30.

**Franchise Fees** - Fees levied by the Town in return for granting a privilege, which permits the continual use of public property such as Town streets, and usually involves the elements of monopoly and regulation.

**Fiscal Year** – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For Lauderdale By The Sea, this twelve-month period is October 01 to September 30.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** - Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.

**\*\* G \*\***

**GAAP** - Generally Accepted Accounting Principles.

**General Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are Governmental Accounting Standards Board (GASB) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

**Governmental Fund Types** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grant** – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, park development), but it is sometimes also for general purposes.

**\*\* I \*\***

**Intergovernmental Revenues** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**\*\* M \*\***

**Millage Rate** - One mill equals \$1.00 of tax for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value.

**Modified Accrual Basis** – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of the current period” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**\*\* O \*\***

**Operating Budget** – The portion of the budget that pertains to daily operations, which provide basic governmental services.

**Ordinance** – A formal legislative enactment by the Town Commission, barring conflict with higher law, having the full force and effect of law within the Town.

**\*\* P \*\***

**Personal Services - Expenditures** for salaries, wages, and employee fringe benefits.

**Pay-as-you-go basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than by borrowing.

**Proprietary Fund Types** – Sometimes referred to as income determination or commercial-type funds, the classifications used to account for a government's ongoing organizations and activities that are similar to those often found in the

private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**\*\* R \*\***

**Revenue** – Revenues are defined as an increase in the governmental units' current financial resources.

**Revised Budget** - A department's or funds authorized budget as modified by Commission action, through appropriation transfers from contingency, or transfers from or to another department or fund.

**RFP** – Request For Proposal

**Rollback Rate** - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

**Roll-Up Costs** - The full year's financial commitments made in the prior year.

**Retained Earnings** – An equity account reflecting the accumulated earning of a enterprise or internal service fund.

**\*\* S \*\***

**SBA** – State Board Administration

**Special Revenue Fund** – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Stormwater Utility Fund** – The Stormwater Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Stormwater System.

**\*\* T \*\***

**Transfers In/Out (Interfund Transfers)** - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

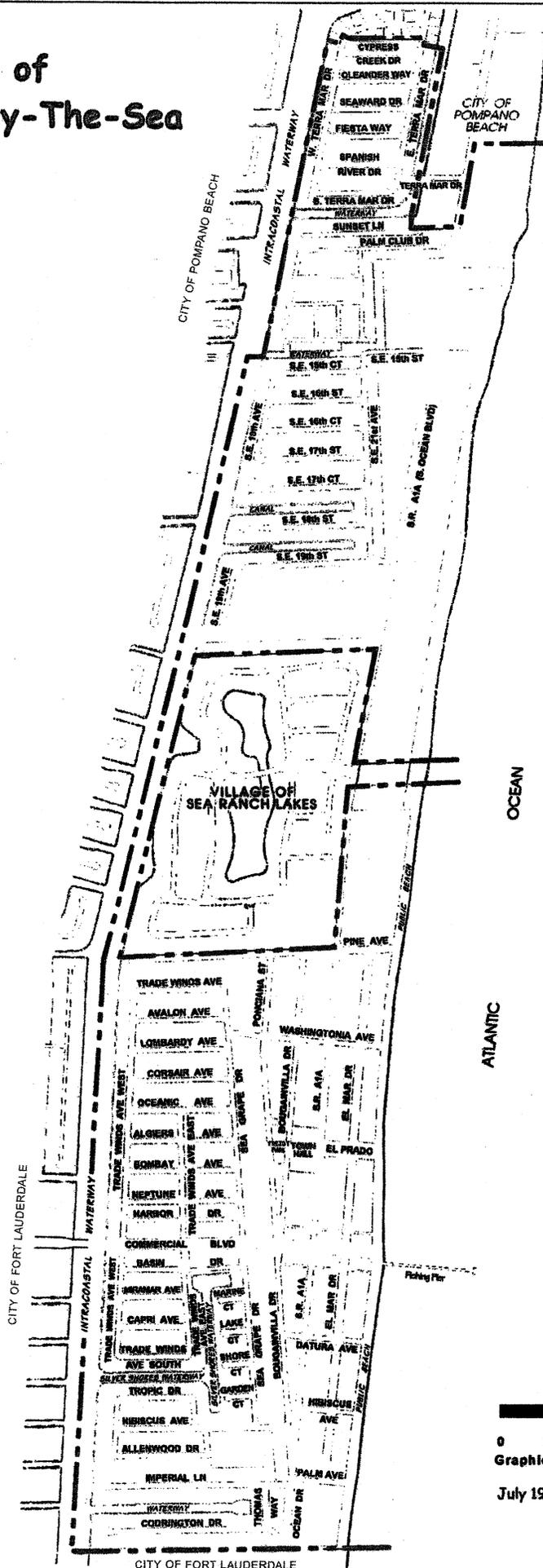
**TRIM - Truth In Millage Act**

**Truth in Millage Act (TRIM)** - The tax rate adopted in the first public hearing of a taxing authority. Under state law, the agency may reduce, but not increase, the millage during the final budget hearing without extensive re-advertising and property owners notified.

**\*\* U \*\***

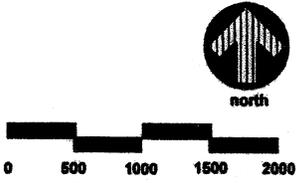
**Utility Taxes** - Municipal charges levied by the Town on every purchase of a public utility service (electric, natural gas and phone) within its corporate limits.

# Town of Lauderdale-By-The-Sea



**LEGEND**

- TOWN LIMITS



July 19, 2002



**4501 Ocean Drive**  
**Lauderdale By The Sea, Florida 33308**  
**954-776-0576**  
[www.lauderdalebythesea-fl.gov](http://www.lauderdalebythesea-fl.gov)