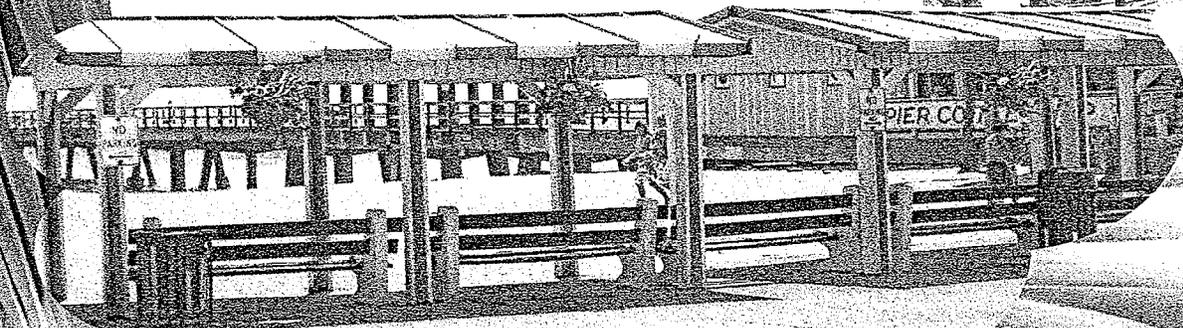
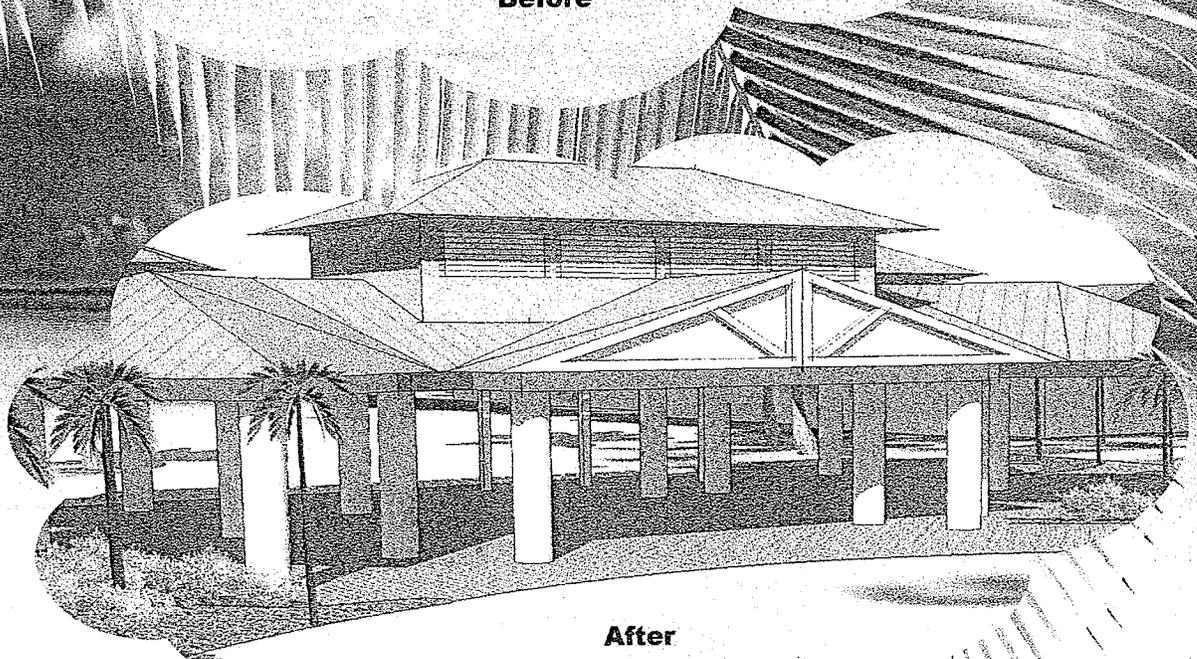


Town of Lauderdale-By-The-Sea, FL Adopted Annual Budget



Before



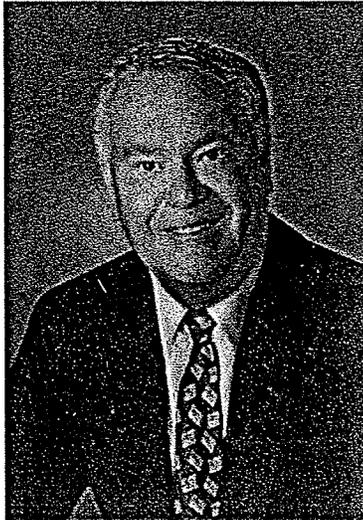
After

Fiscal Year 2008 / 2009
October 1, 2008 – September 30, 2009

Mayor Roseann Minnet



Vice-Mayor Jerry McIntee



Commissioner Birute Ann Clotney



Commissioner A. Stuart Dodd



Commissioner Jim Silverstone



*Town of
Lauderdale-By-The-Sea*

Adopted Annual Budget



Fiscal Year 2008/2009

October 01, 2008 – September 30, 2009

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Lauderdale By The Sea
Florida**

For the Fiscal Year Beginning

October 1, 2007

Charles S. Cox

President

Jeffrey R. Emery

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, 2007. 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

Office Of The Town Manager

4501 N. Ocean Drive
Lauderdale-by-the-Sea, FL 33308

Date: October 01, 2008

Mayor Roseann Minnet
Vice Mayor Jerry McIntee
Commissioner Birute Clotey
Commissioner Stuart Dodd
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 the Fiscal Year budget commencing October 1, 2008.

Following is the adopted annual budget, which represents the budgetary policy direction expressed 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 62nd year, maturity brings aging infrastructure, changing demographics, property tax reform and an eventual slowing of revenue growth. Concurrently, 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 2008-2009 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 2008-2009 is \$ 17,754,443. The total of all funds budget represents an overall decrease of \$ 17,085,318 or approximately 100% reduction from fiscal year 2007-2008 amended budgets. The budget is balanced pursuant to the laws of the State of Florida. A significant portion of the decrease is driven by reduction in property values, the change in providers for public safety services, and the temporary hold on 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.

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 Sewer and Parking Proprietary Funds to decrease their reliance on the General Fund by implementing user fees and parking meter revenues.

Our Fund Balance/Carry forward Policy continues to be one of using the year-end carry forward 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. Carry forward not budgeted for general operating expenses.



AVAILABLE RESOURCES

The Town continues to adequately maintain reserves in order to eliminate the dependence on the year-end Fund Balance. The current available reserves as of September 30, 2008 are approximately:

1. General Fund Emergency Reserve - \$ 2,335,225.
2. General Fund Investment Operating Reserve - \$ 3,231,485.

The General Fund Investment account balance represents a promissory notes proceeds that have not been designated for future capital improvement projects or property acquisition.

FY07/08 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 2007/2008.

- Commission approval of recommended changes to Unified Land Development Code (ULDC).
- Successfully negotiated an agreement with O'Campo for architect and engineering services to improve our ability to speed up construction of the Towns beach pavilion.
- Capital Improvement Fund (CIP) was improved expanding upon our five-year project recommendations; project estimates were refined for fiscal year 2008-2012 projects.
- Completed systems certification process of sewer projects at Sunset Lane and Bel Air.
- Installed high fence at soccer field and repaired tennis court fence.
- Installed perimeter carpet in children's playground and replaced post safety padding at the basketball courts.
- Acquired new sweeper and lift truck to reduce the cost of outsourcing services in the Department of Municipal Services.
- Implemented a fleet fuel card program with the State Of Florida.
- Beach Access Ways – completed landscape and signage of beach access way near the Anglin Pier off of Commercial and El Mar Drive.
- Completed entryway project on Commercial Blvd. and refurbished entry signs.



- Completed relocating emergency generator and underground utilities for Town Hall and Municipal Services buildings.

Grant Assistance

- 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.
- Successfully implemented another full year of street light maintenance program and received funds from Florida Department Of Transportation.
- A1A Streetscape Project – Submitted revised grant package for funding from the Local Agency Program (LAP) from the Florida Department of Transportation (FDOT).
- Successfully submitted and received extension from Broward County for construction of the beach pavilion.
- Successfully applied and received funds from the Florida League Of Cities Municipal Insurance Trust program for safety improvements and repairs.

Awards Acknowledgements

- 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).

Risk Management

- 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 \$ 29,604. Savings in the current fiscal year. Since entering the Town in the premium credit program the Town has saved approximately \$ 304,604.
- Successfully improved our rating to Class 8 in the Community Rating System (CRS) program, a Federal Emergency Management Agency (FEMA) program that provides a minimum of 8% savings to our residents on their Flood Insurance policies.

FY08/09 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 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 2008-2009 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 2008/2009 budget reflects a reduction of millage rate to 3.9990, from 4.1012 from last fiscal year. The millage rate of 3.9990 will provide the taxpayers of the Town a reduction of approximately 9.51% in the Town's tax bill as a result of the decrease in millage, taxable value as well as compliance with the implementation of mandated state legislative tax reform. In addition, the Town's taxpayers that homestead their properties enjoy an exemption of \$50,000 when in the past the total homestead exemption was \$25,000. The Town's total property valuation decreased to \$ 2,126,299,609 as a result of property reform and overall the nations economy. The proposed budget reflects reduction of full-time positions, operating expenses, contractual services and the method in which services are being provided. Although reductions were possible, funding has been set aside for reserves in an event of a hurricane, legal funds, and improvements to the new acquired public safety building and/or unanticipated expenditures.

In addition, funds have been allocated to the Capital Improvement Fund. The Town Commission approved approximately \$1.2 million in funds for town wide capital improvement projects in fiscal year 2008-2009. 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 capital goals for FY 08/09 are listed below.

Projects in process and anticipated to be completed before the end of the fiscal year September 30, 2009.

- Beach Pavilion - Town Commission has chosen a design of the Pavilion. The Commission selected the architect for the design and construction of pavilion. A notice to proceed will be issued once the project has received the required permits from the Department of Environmental Protection. This project is projected to begin around November 01, 2008. It is anticipated that the Certificate Of Occupancy be issued for this project on or before March 2009.
- Sea grape Sidewalk and Streetscape Project – relocation of utilities by Florida Power Light (FPL), American Telephone Telegraph (ATT) and Comcast. In addition project is projected to be expanded and improvement made to end of Sea grape Drive crossing West Trade winds into the cul-de-sac expected to be completed by April 2009.
- Reef Habitat Project – the coral and fish habitat restoration project is in the permit process and is expected to be completed by June 2009.



Following is a list of projects that are anticipated to begin in fiscal year 2008-2009 and be completed before the end of the fiscal year September 30, 2009.

- Town Entry Ways (North and South) – Pending location and design recommendation. The project is phase II of the entryway project.
- Generator Installation – pending installation of generator in the newly acquired public safety complex.
- Lift Installation – pending installation of lift in the newly acquired public safety complex to meet American Disabilities Act standards.

Following is a project that is anticipated to begin in fiscal year 2008-2009 and expected to be completed before the end of the fiscal year September 30, 2011.

A1A 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).

>FY08/09 - selection of the engineer for the preliminary design, and projected construction administration cost.

>FY09/10 – contract awarded and construction begins shortly thereafter SR A1A, Pine Avenue to Terra Mar Drive.

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 2008-2009 budget also focuses on building for the future. The Town's ongoing strategic planning process is an affirmation and continuation of a vision that started years ago by the Commission, residents and businesses which is now supported by the Master Steering Committee that provides feedback from citizens, family, condominium and business owners. It is known that the greater the participation, the greater is the sense of ownership. Following is a list of projects that began in prior years and have been considered for implementation in future years:

- Town Sidewalk Inspections - this is the second 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. Since the project has been well received by residents and business owners, we expect to recommend to the Town Commission the continuance of this project in FY 09/10, subject to future funding.



- Beach swimming buoy maintenance project in which buoys and hardware were inspected and/or reattached by American Underwater Contractors.

Following is a list of projects that will begin in fiscal year 2008/2009 and will be considered for implementation in future years:

- 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.
- Town drainage maintenance – as the result of eliminating the storm water fees the municipal services department has begun a comprehensive program to clean and maintain french and storm drains throughout the community. We expect this program to be successful the first year of implementation and will recommend funding for future years.
- Beach Re-Nourishment - the Town has submitted their estimated share of 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, 2009.

The 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.

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. Otherwise, if there is no redevelopment, lower 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. We have calculated the COLA increase at 5.5% at the time the budget was being prepared. It is important that employee base salaries keep up with the rate of inflation. Commission salary increase is set at 5% by policy, which was not funded in FY 2008-2009. The Town Commission declined the increase as result of property reform and the current economic condition.



The Town group medical insurance carrier was changed from Blue Cross to Cigna in FY 2008-2009 resulting in a small increase in premium. The Town workers compensation and general liability insurance premiums slightly decreased. Staff is anticipated negotiating under the same terms with the Florida League Of Cities Insurance Municipal Trust program for next fiscal year.

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 in millage rate to 3.9990 the residents of the Town should expect a reduction on their tax bill of approximately 9.51%. The residential annual fire assessment fee has remained at \$130.00 because the Volunteer Fire Department is providing fire services resulting in a significant savings. In addition, the storm water fund has been eliminated and General Fund will maintain and repair the Towns storm water outfalls at no cost to the resident avoiding the annual storm water fee to residents.

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 need to be reviewed annually to lessen the burden of General Fund. The FY 08/09 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 Restaurant. 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 08/09 budget represents the funding of our strategic roadmap to the future as the demographics continue to change.

I wish to extend my sincere appreciation to the Finance and Budget staff for their participation in the preparation of the FY 08/09 budget and to the Mayor and Commission for their leadership and guidance. I would also like to recognize the effort of Kaola King and 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.

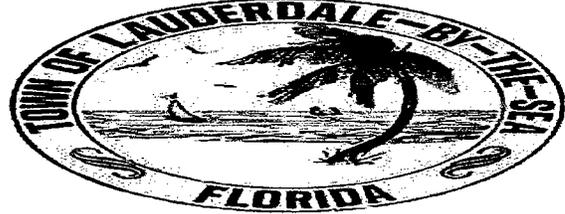
Respectfully submitted,

A handwritten signature in cursive script that reads "Esther Colon".

Esther Colon, Town Manager

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

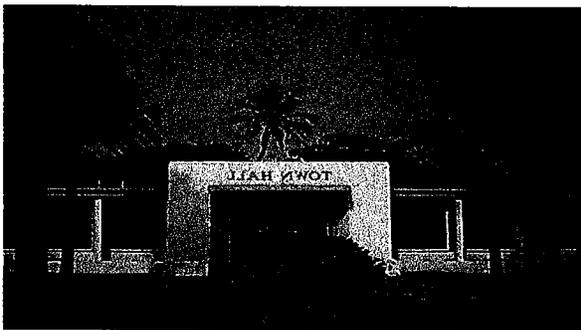


The Town of Lauderdale-By-The-Sea has a year-round population of approximately 5,852 residents. The peak seasonal population is approximately 9,800. The Town is primarily a residential community. The major industries within the Town are retail trade, tourism/hospitality, finance, insurance and real estate.

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.

Fire Suppression services are provided by the Lauderdale-By-The-Sea Volunteer Fire Department (VFD) through a contractual agreement.

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

Fire Medical services are provided by the American Medical Response, Inc. (AMR) through a contractual agreement.

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.

Issuance of 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.



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

Holy Cross and North Broward Hospital 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

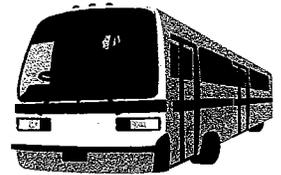
Major commercial airlines serve the Town of Lauderdale-By-The-Sea through the Fort Lauderdale/Hollywood International Airport; Palm Beach International Airport to the north and Miami International Airport to the south.



BUS LINES

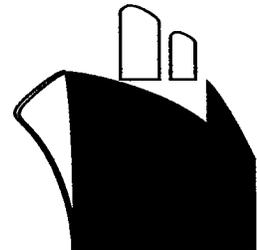
The Town operates a community bus, which provides residents local transportation year round.

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 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.

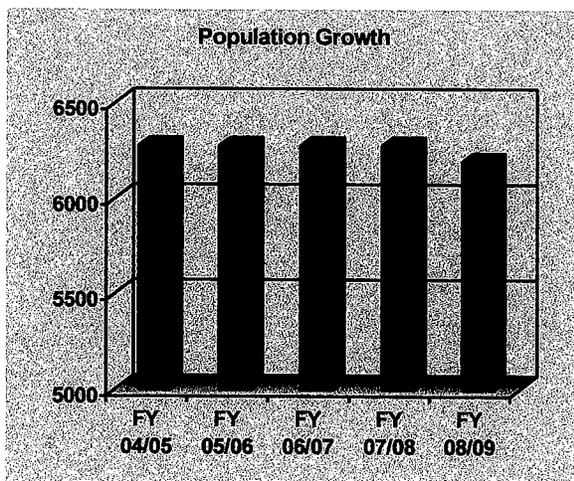
GROWTH & REDEVELOPMENT



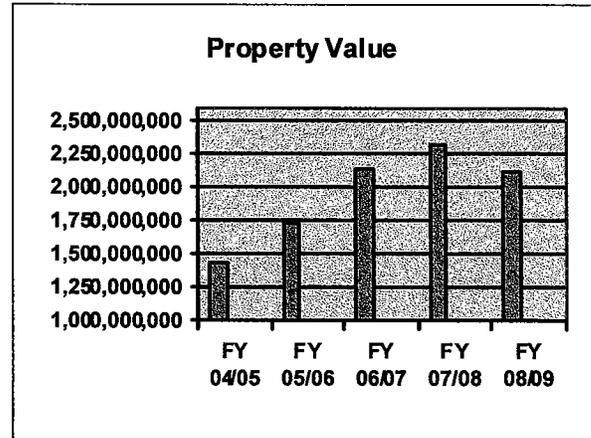
Because of the Town's prime seaside location it can be expected to participate in the region's economic growth from tourism and other industries. The popularity of our beaches continues to push our property values upward.



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 increased from 2,990 in 1990 to a current population of approximately 5,852 in 2008. 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.

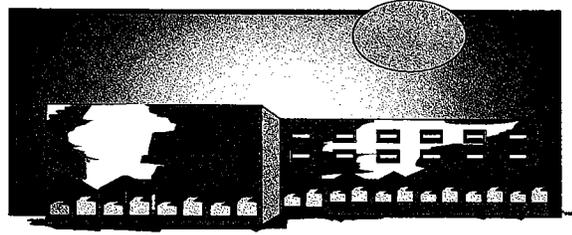


Pine Avenue Portal – Greenshade Grant
(Before and After Landscape)



Property Value and Construction

Last Five Fiscal Years



Fiscal Year	Gross Taxable Value	Construction	
		Residential Values	Commercial Values
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
2007-2008	\$2,126,299,609 *	\$27,675,717**	\$ 5,353,184**

Source: Broward County Building Department 9-30-08**
Broward County Property Appraiser 10-01-08 *

Principal Taxpayers and Assessed Value As of October 01, 2008

Taxpayers		Type of Business	Gross Taxable Value
Minto-Villas-by-the-Sea LLC	1	Condominiums	\$ 17,122,700
Ocean 4660 LLC	2	Hotel	\$14,108,520
VCH Properties LLC	3	Hotel	\$12,887,200
Pier Point LLC	4	Condos/Townhouses	\$10,283,510
Villas Of Caprice LLC	5	Condominiums	\$ 9,949,880
Château De Mer LLC	6	Condominiums	\$ 7,610,790
Edmondson, James P. - Seawatch	7	Restaurant	\$ 6,922,250
Little Italy Oceanside	8	Condominiums	\$ 6,639,110
Costa Del Sol, Inc.	9	Condominiums	\$ 6,296,600
Stanco Management, Inc. – Native Sun	10	Time Share	\$ 6,102,650

Source: Tax Roll of Broward County, Florida
10/01/08

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%
2008	5,852 *	92.3%	1,623,018	8.0%	15,982,378	13.2%

Source: Bureau Of Economic & Business Research - University of Florida: 2008 (LBTS) *
Source: U.S. Census Bureau – State and County Quick Facts

	FY 04- 05	FY 05- 06	FY 06- 07	FY 07- 08	FY 08- 09
NO. OF EMPLOYEES Full Time & Contractual	135.0	134.5	153.5	91.5	157.5
POPULATION	6,278	6,278	6,278	6,278	5,852
EMPLOYEES (Per 1,000 Population)	21.50	21.42	24.45	14.58	26.91

Town of Lauderdale-By-The-Sea

List Of Principal Officials

October 01, 2008

TOWN COMMISSION

Roseann Minnet, Mayor
Jerome McIntee, Vice-Mayor
Birute Ann Clottey, Commissioner
Stuart Dodd, Commissioner
Jim Silverstone, Commissioner

TOWN MANAGER

Esther Colon

TOWN ATTORNEY

Daniel L. Abbott

TOWN CLERK

June White

FINANCE-BUDGET DIRECTOR

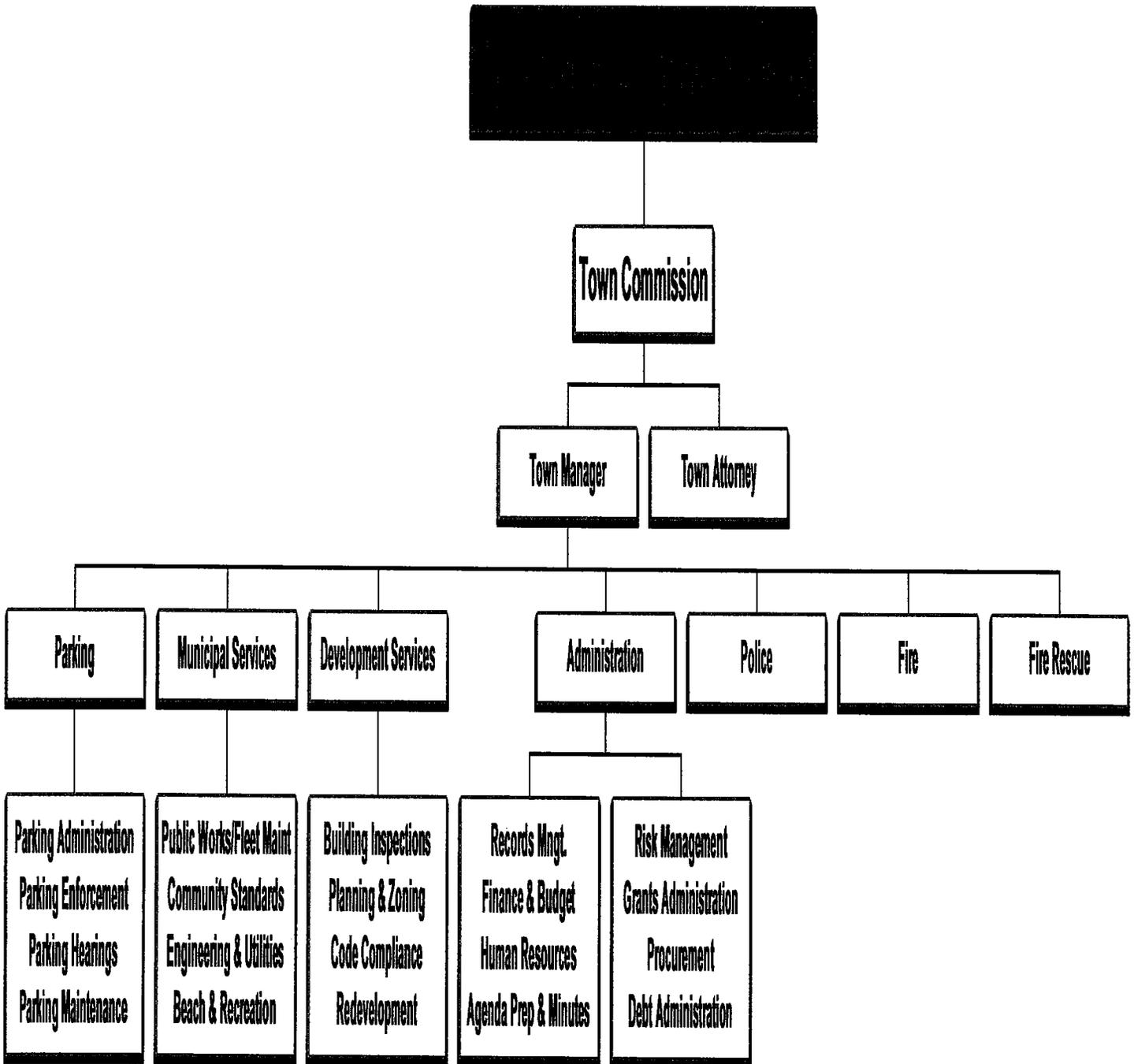
Kaola King

TOWN AUDITORS

Rachlin LLP
Certified Public Accountants & Consultants

Town of Lauderdale-By-The-Sea Organizational Chart

October 01, 2008



**Town of Lauderdale-By-The-Sea
Fiscal Year 2008/2009
Budget Timetable**

<u>Date:</u>	<u>FY 2008/2009 Budget Preparation Activity</u>
March 01	Budget data is collected and assembled.
April 15	Budget Preparation Worksheet given to Departments
May 20	Completed Department Budget Worksheets Due
May 15 – May 30	Department Budget Meetings w/ Town Manager
June 02 - June 10	Town Manager conducts Budget Review
June 11	Budget Workshop Commission Preliminary Review – Preliminary Millage and Proposed Capital Projects
July 01	County Property Appraiser certifies preliminary tax roll
July 8	Town Manager presents proposed millage (DR-420) to Town Commission and Proposed Special Revenue and Proprietary Funds
July 22	Budget Workshop, Town Manager presents proposed budget (all funds) to Town Commission. Commission approves proposed millage rate.
September 12	First public hearing held at 7:00 PM in the Commission Chambers. Commission adopts tentative millage rate and budget.
September 25	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 \$20,000 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 outlines actual revenues for a four-year period beginning with Fiscal 2004/05. Charts include revenues, related reserves (carryforward) and interfund transfers for all funds.

The expenditure historical summary outlines actual expenditures for a four-year period beginning with FY 2004/05. Charts include 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 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.

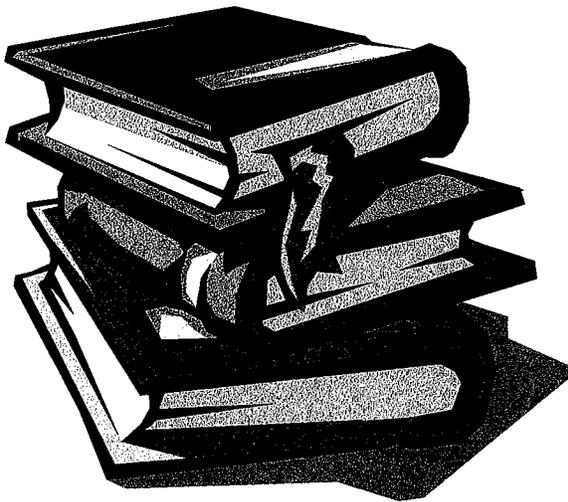


How To Read The Budget Document

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.



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, 2005 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.

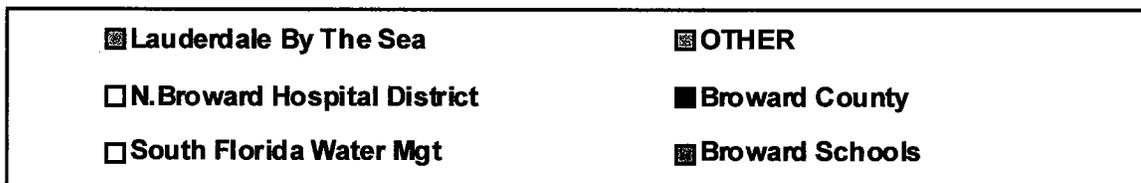
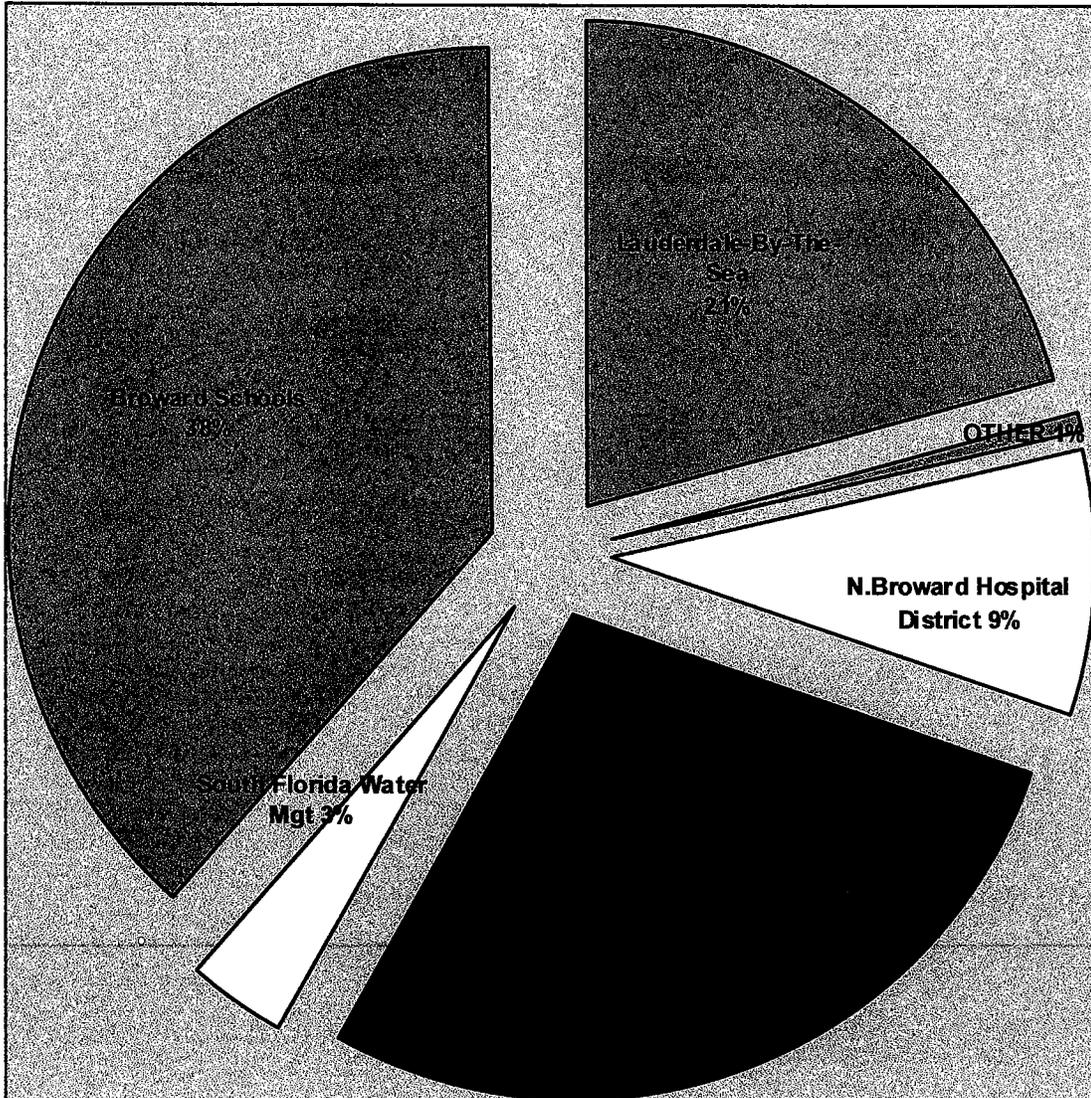
3. The Budget as a Financial Plan

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)
2004/2005 - 2008/2009**

POSITION TITLE	POSITION COUNT FY 04/05	POSITION COUNT FY05/06	POSITION COUNT FY06/07	POSITION COUNT FY07/08	POSITION COUNT FY08/09
GENERAL FUND					
Legislative & Policy					
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioner	3	3	3	3	3
Total Commission	5	5	5	5	5
Administration					
Town Manager	1	1	1	1	1
Assistant Town Manager	1	1	0	0	0
Town Clerk	1	1	1	1	1
Chief Deputy Town Clerk	1	1	1	0	0
Executive Secretary	1	1	1	1	1
Office Specialist	1	1	1	1	.5
Senior Office Specialist	0	0	0	0	1
Finance / Budget Director	1	1	1	1	1
Accountant	1	1	1	0	.50
Accounting Specialist	1	1	1	2	1.75
Human Resource /Risk Mgr	1	1	1	1	.75
Total Administration	10	10	9	8	8.5
Attorney (Contracted)					
Town Attorney	1	1	1	1	1
General					
Public Information Officer	0	0	0	1	1
Police (Contracted)					
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	3	3
Detectives	1	1	1	1	1
Traffic Commander	1	1	1	1	1
Police Officers/Deputies	18	18	18	18	18
Total Police	28	28	28	27	27
Fire – Fire Rescue (Contracted)					
Fire Battalion Chief	1	1	1	1	1
Fire Administrator / Chief	0	1	0	0	1
Fire Marshal	0	0	0	0	1
Fire Inspector	.5	0	0	0	1
Firefighters (Volunteers)	39	39	61	0	82
EMS Battalion Chief	0	0	0	0	1
Firefighters/Paramedics	21.5	21.5	21.5	21.5	3
Total Fire Department	61.5	62.5	83.5	22.5	90

**Comparative Position Count (Funded Positions)
2004/2005 - 2008/2009**

POSITION TITLE	POSITION COUNT FY 04/05	POSITION COUNT FY05/06	POSITION COUNT FY06/07	POSITION COUNT FY07/08	POSITION COUNT FY08/09
Public Works					
<i>Municipal Services Director</i>	1	1	1	1	1
<i>Assist Municipal Serv Director</i>	0	0	0	0	1
<i>Special Projects Coordinator</i>	1	1	1	0	0
<i>Senior Office Specialist</i>	1	1	1	1	1
<i>Maintenance Supervisor</i>	1	1	1	1	1
<i>Maintenance Worker I</i>	6.5	6.5	3	3	3
<i>Com. Standards Supervisor</i>	1	1	0	0	0
<i>Maintenance Worker II</i>	5	5	2	2	1
<i>Maintenance Worker III</i>	0	0	1	1	0
<i>Town Engineer (Contracted)</i>	1	1	1	0	0
Total Public Works	17.5	17.5	11	9	8
Community Standards					
<i>Assistant Town Manager</i>	0	0	0	1	1
<i>Town Engineer (Contracted)</i>	0	0	0	1	1
<i>Com. Standards Supervisor</i>	0	0	1	1	1
<i>Maintenance Worker II</i>	0	0	1	1	2
<i>Maintenance Worker I</i>	0	0	3	3	2
Total Community Standards	0	0	5	7	7
Development Services					
<i>Director of Development Services</i>	1	1	1	1	1
<i>Zoning/Code Supervisor</i>	1	1	1	1	0
<i>Town Planner (Contracted)</i>	1	1	1	1	1
<i>Senior Office Specialist</i>	1	1	1	1	1
<i>Code Enforcement Officer</i>	2	2	2	2	1.75
Total Development Services	6	6	6	6	4.75
Parking Enforcement					
<i>Parking Enforcement Supervisor</i>	1	0	0	1	1
<i>Parking Enforcement Officer</i>	3	3	3	1	.75
<i>Office Specialist</i>	0	0	0	0	.25
Total Parking Enforcement	4	3	3	2	2
SEWER FUND					
<i>Maintenance Worker I</i>	.5	.5	1	1	1
<i>Accountant</i>	0	0	0	0	.25
Total Sewer Fund	.5	.5	1	1	1.25
PARKING FUND					
<i>Meter Repair Technician</i>	1	1	1	1	1
<i>Parking Enforcement Officers</i>	0	0	0	1	.75
<i>Office Specialist</i>	0	0	0	0	.25
Total Parking Fund	1	1	1	2	2
TOTAL POSITIONSALL FUNDS.....	135	134.5	153.5	91.5	157.5



El Prado Before and After

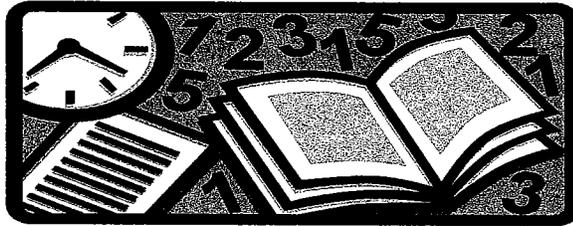


Broward County Cities

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

Municipality		Fiscal Year 04/05 Total Millage			Fiscal Year 07/08 Total Millage	Fiscal Year 07/08 Millage Ranking
Weston	1.5235	1.5235	1.5235	1.5235	1.5235	1
Hillsboro Beach	3.5650	3.2358	2.8159	2.2498	2.6121	2
Lighthouse Point	3.9669	3.8860	3.8387	3.7823	3.2822	3
Coral Springs	4.2846	4.2639	4.1225	4.0849	3.3651	4
Parkland	4.1000	4.1000	4.1000	3.9500	3.4083	5
Pompano Beach	4.3000	4.2430	4.1531	3.8197	3.4861	6
Southwest Ranch	3.0000	3.0000	3.0000	3.0000	3.5000	7
Lauderdale-By-The-Sea	4.7000	4.7000	4.7000	4.3500	3.9990	8
Plantation	4.2500	4.3500	4.5889	4.5889	4.0925	9
Fort Lauderdale	5.1970	5.7698	5.4313	5.0826	4.1193	10
Davie	5.6184	5.6297	5.5502	5.7420	4.2456	11
Lazy Lake	5.4400	5.3994	4.4736	3.4736	4.3494	12
Pembroke Pines	4.5990	4.5990	4.9265	4.8596	4.4312	13
Cooper City	7.0020	5.9710	5.9150	5.6030	4.7704	14
Coconut Creek	5.2879	5.3408	5.3408	5.3408	4.8869	15
Deerfield Beach	6.8301	6.7618	6.5000	6.2500	4.9072	16
Hallandale	6.7480	6.5456	6.2838	5.9696	4.9818	17
Lauderhill	5.8200	6.0200	6.6510	6.6510	5.0646	18
Oakland Park	5.9715	5.8868	5.8868	5.5823	5.1041	19
Wilton Manors	6.5140	6.7948	6.7935	6.5000	5.3122	20
Tamarac	6.4549	6.4096	6.6029	6.3529	5.3215	21
Dania	6.3900	6.3900	6.5664	6.2169	5.4044	22
Sunrise	6.2370	6.2240	6.2100	6.1100	5.4397	23
Miramar	6.8700	6.7700	6.6500	6.5500	5.4797	24
Hollywood	6.9163	6.9163	7.0663	7.0344	5.6900	25
Lauderdale Lakes	6.5237	6.7065	7.0607	7.0607	5.7622	26
North Lauderdale	5.7982	6.0893	6.0211	6.7141	6.1875	27
West Park	N / A	N / A	N / A	6.5239	6.5239	28
Margate	7.0603	6.9800	6.9503	6.7214	6.7500	29
Sea Ranch Lakes	6.5000	6.9500	6.9500	6.9500	7.5000	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 expenditures.

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 1,184 residential and commercial accounts.

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.

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 General Long Term Debt Account Group is used to account for long-term obligations of the government fund types.

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

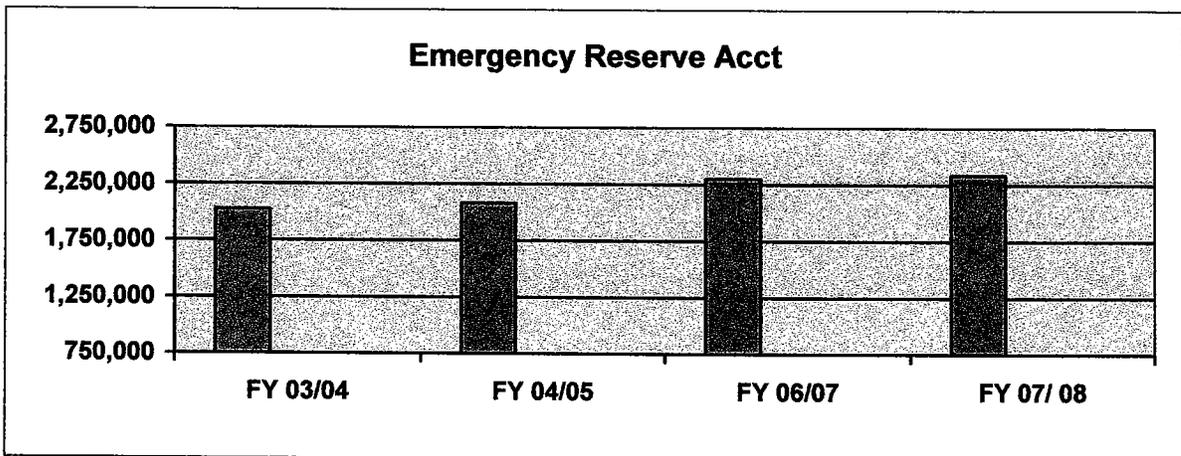
The Town will make every effort to maintain a reserve of \$1,500,000.00 or 10% of the total general fund budget as working capital.

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 15% of the total fund budget in the event of a catastrophic event. As of September 30, 2008 the balance in the emergency reserve account was approximately \$2,356,206.



Surplus Policies

The Town will make every 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 sewer and parking systems to ensure that the proprietary funds are self sufficient without the need to be subsidized by the general fund.

Projected Funds Balance or Retained Earnings For Fiscal Year 2007-2008					
Fund Balance or Retained Earnings	Audited Beginning Balance 10/1/2007	Change In Fund Balance 2007-2008	Unaudited Ending Balance 9/30/2008	Unaudited Designated or Reserves 9/30/2008	Unaudited Undesignated Fund Balance Or Net Assets 9/30/2008
Governmental Funds	19,573,923.00	(7,932,390.43)	11,641,532.57	5,043,835.48	6,597,697.09
Special Revenue Funds	362,366.00	(72,397.71)	289,968.29	3,565.00	286,403.29
Proprietary Funds	7,105,343.00	164,629.65	7,269,972.65	188,982.00	7,080,990.65
Totals	27,041,632.00	(7,840,158.49)	19,201,473.51	5,236,382.48	13,965,091.03
GOVERNMENTAL FUNDS: General Fund, Capital Improvement Fund					
SPECIAL REVENUE FUNDS: Police Law Enforcement Trust Fund, Police Law Training Fund					
PROPRIETARY FUNDS: Sewer Fund, Parking Revenue Improvement Fund					

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.

Carryforward Fiscal Year 2008-2009	
	<u>CarryForward Designation</u>
Governmental Funds	674,812.00
Special Revenue Funds	3,565.00
Proprietary Funds	188,982.00
Totals	867,359.00
GOVERNMENTAL FUNDS: General Fund, Capital Improvement Fund	
SPECIAL REVENUE FUNDS: Police Law Enforcement Trust Fund, Police Law Training Fund	
PROPRIETARY FUNDS: Sewer 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 seeks 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, 2008 the amount held by the SBA is approximately \$5,566,710 maintained in two separate accounts.

General Fund Investment Account	\$ 3,231,485
Emergency Reserve Account	\$ 2,335,225

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 \$49,999 or less and have a useful life of less than five years.

Debt financing will be used for major, non-recurring items that cost \$50,000 or more and have a useful life of more than five years.

Currently, the Town has three long-term bank loans outstanding in the approximate amount of \$ 8,500,722., which were 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.

Principle 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, 2008</u>	<u>Annual Principal/Interest Payments</u>
Parking Fund (Proprietary Fund)	1,685,889	177,138
General Fund (Governmental Fund)	3,377,218	357,897
Capital Fund (Governmental Fund)	3,437,615	1,228,960

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>
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	.1246%
2007/2008	2,332,415,928	2,376,502	.1019%
2008/2009	2,126,299,609	1,763,997	.0999%

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.

Fiscal Year	Operating Millage	Debt Millage	Total Millage
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
2008-2009	3.9990	0.0000	3.9990

Fiscal Year 2008/2009 Budget Summary – All Funds

TOWN OF LAUDERDALE-BY-THE-SEA						
BUDGET SUMMARY						
ADOPTED ANNUAL BUDGET						
Fiscal Year: 2008-2009						
October 01, 2008 - September 30, 2009						
	General Fund	Special Revenue Fund	Parking Improvement Fund	Sewer Enterprise Fund	Capital Improvement Fund	Memorandum Total
Appropriated Fund Balance	\$ -	\$ 3,565.00	\$ -	\$ 188,982.00	\$ 674,812.00	\$ 867,359.00
<u>Estimated Revenues</u>						\$ -
Taxes:	Millage per \$1000					\$ -
Ad Valorem Taxes - Operating	3.9890	\$ 8,077,919.00	\$ -	\$ -	\$ -	\$ 8,077,919.00
Assessment - Fire	\$130	\$ 1,000,485.00	\$ -	\$ -	\$ -	\$ 1,000,485.00
Utility Taxes		\$ 829,223.00	\$ -	\$ -	\$ -	\$ 829,223.00
Franchise Fees		\$ 772,993.00	\$ -	\$ -	\$ -	\$ 772,993.00
Intergovernmental Revenue		\$ 1,144,989.00	\$ -	\$ -	\$ 176,548.00	\$ 1,321,537.00
Licenses & Permits		\$ 142,527.00	\$ -	\$ -	\$ -	\$ 142,527.00
Charges for Services		\$ 136,668.00	\$ -	\$ 424,112.00	\$ 1,018,118.00	\$ 1,578,898.00
Fines and Forfeitures		\$ 190,679.00	\$ -	\$ 120,762.00	\$ -	\$ 311,441.00
Miscellaneous Revenues		\$ 406,512.00	\$ 13,762.00	\$ 7,669.00	\$ 29,795.00	\$ 486,817.00
Other Financing Sources		\$ 165,845.00	\$ -	\$ -	\$ 2,199,599.00	\$ 2,365,244.00
Total Revenue and Other Financing Sources		<u>\$ 12,867,640.00</u>	<u>\$ 17,327.00</u>	<u>\$ 552,543.00</u>	<u>\$ 1,236,895.00</u>	<u>\$ 3,080,038.00</u>
	General	Special Revenue	Parking Improvement	Sewer Enterprise	Capital Improvement	TOTAL
<u>Expenditures/Expenses</u>						
General Government	\$ 3,222,941.00	\$ -	\$ -	\$ -	\$ 215,261.00	\$ 3,438,202.00
Public Safety	\$ 5,039,575.00	\$ 17,327.00	\$ -	\$ -	\$ -	\$ 5,056,902.00
Physical Environment	\$ 313,788.00	\$ -	\$ -	\$ 1,236,895.00	\$ 218,300.00	\$ 1,768,983.00
Transportation	\$ 186,042.00	\$ -	\$ 386,898.00	\$ -	\$ 210,000.00	\$ 782,940.00
Culture & Recreation	\$ 468,406.00	\$ -	\$ -	\$ -	\$ 459,060.00	\$ 927,466.00
Economic Environment	\$ 1,437,289.00	\$ -	\$ -	\$ -	\$ 387,835.00	\$ 1,825,124.00
Other Financing Uses/Transfers	\$ 2,199,599.00	\$ -	\$ 165,645.00	\$ -	\$ 1,589,582.00	\$ 3,954,826.00
Total Expenditures/Expenses	\$ 12,867,640.00	\$ 17,327.00	\$ 552,543.00	\$ 1,236,895.00	\$ 3,080,038.00	\$ 17,754,443.00
Reserves		\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriated Expenditures And Reserves	<u>\$ 12,867,640.00</u>	<u>\$ 17,327.00</u>	<u>\$ 552,543.00</u>	<u>\$ 1,236,895.00</u>	<u>\$ 3,080,038.00</u>	<u>\$ 17,754,443.00</u>
The tentative, adopted, and/or final budgets are on file in the office of above mentioned taxing authority as a public record.						

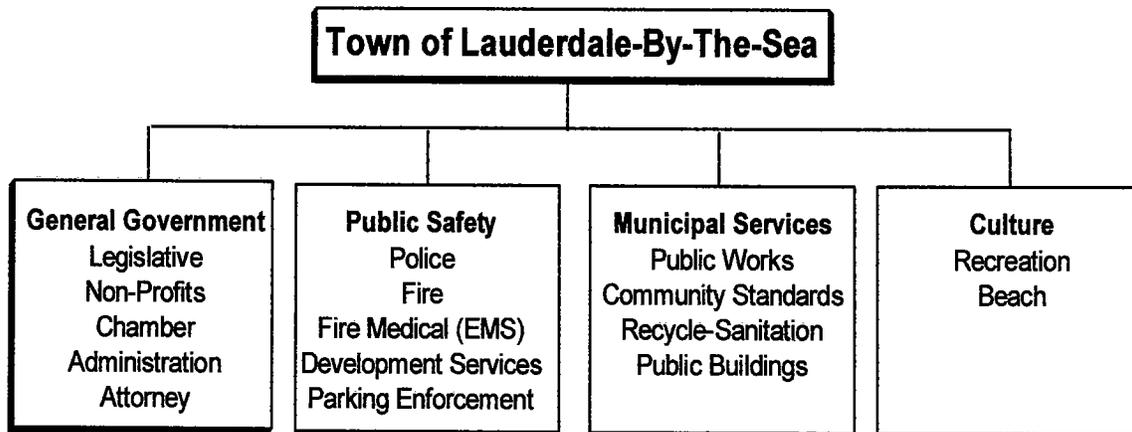
Performance Measures



The public sector is under intense pressure to improve its operations and deliver its products and services more efficiently and at the least cost to the taxpayer. Performance measurement is a useful tool in this regard, since it formalizes the process of tracking progress toward established goals and provides objective justifications for organizational and management decisions. Thus, performance measurement can help improve the quality and cost of government activities.

It has been stated that, "an effective performance measurement system is a servant of the business, not its master." The primary purpose of measuring performance is to develop, deliver, and improve on products and services not to audit or find fault. For government offices and business units, the essential responsibility is to provide services to citizens, not monitor the behavior of employees.

Under our current organizational structure, Town departments consist of many operating division; therefore, the selected measurement information included in the budget document represents selected measures for each department. The selected information is by no means the full extent of our performance. Departments and supporting divisions are continuously gathering and evaluating other related data to help them manage and allocate their resources to improve productivity of their operations.



PERFORMANCE MEASURES

Financial monitoring and evaluation is to provide analysis of revenue, expenditures, and business operations to Town departments, management and the Commission so they can make informed decisions. In addition the management of records is to preserve Commission-approved and generated documents to provide information to Commission, staff, media, candidates and the public so they can have timely and convenient access to the records held by the Town.

GENERAL GOVERNMENT	2005	2006	2007	2008
Informational Calls Received	15,000	11,500	6,250	13,828
Public Records Request	216	218	191	223
Resolutions	19	24	21	24
Ordinances	16	11	19	16
Commission Meetings	53	59	32	36
Cash Receipts/Disbursements-General				
Operating	5,172	4,400	4,819	4,759
Payroll Disbursements-General Operating	1,222	1,245	1,248	1,018
Purchase Orders Issued	166	165	285	235
Claims Process:				
General Liability & Workers Comp	18	12	15	-0-
Records Management Schedule By Tonnage	1.91	0.34	0.40	0.40
Hours of Information Technology Services	133	61.5	92.8	161

Public safety is to provides professional police, fire protection, suppression, prevention and emergency medical services to the citizens and visitors of Lauderdale-By-The-Sea so that they may maintain a quality of life in accordance to the high standards of safety and care expected by the citizenry and the government of the local community. In addition review of development plans for development to ensure compliance with all applicable state regulations and Town codes.

PUBLIC SAFETY	2005	2006	2007	2008
Informational Calls Received	8,694	8,868	7,764	4,952
Public Records Request	148	75	57	85
Citizens on Patrol Membership	34	37	29	19
Neighborhood Crime Watch Membership 	44	59	50	26
Fire Responses 	463	533	485	514
Fire Medical Services (EMS)	782	877	874	826
Notices of Violations Code Compliance	717	495	595	524
Citations Issued Code Compliance	43	19	14	4
Complaints Investigated	119	285	331	381
Parking Citations	15,740	16,475	16,505	13,253

PERFORMANCE MEASURES

Municipal services activity is to provide quality facility maintenance services for the public and staff in order to provide safe and functional facilities.

MUNICIPAL SERVICES	2005	2006	2007	2008
Informational Calls Received	1,818	4,661	2,550	1,650
Parking Maintenance (hours)	136	283	252	226
Maintenance & Repair (hours)	576	1,084	1,658	1,507
Ground Maintenance & Repairs (hours)	2,716	5,009	6,491	5,704
Building Maintenance & Repair	956	2,118	2,946	2,543

Cultural-recreation provides art, education and cultural experiences in order to enrich the community. Participants have stayed relatively consistent due to the continued activities offered through the Town of Lauderdale-By-The-Sea in partnership with the Senior Center.

CULTURAL-RECREATION	2005	2006	2007	2008
Scheduled Recreation Activities	1,423	955	1,047	972
Recreation Volunteer Hours	891	598	825	617
Recreation Activity Participants	5,096	5,553	5,596	5,465
Recreation Areas Maintenance (hours)	554	1,780	1,932	1,932

Performance measurement yields many benefits for an organization. One benefit is that it provides a structured approach for focusing on a program's strategic plan, goals, and performance. Another benefit is that measurement provides a mechanism for reporting on program performance to upper management. The Town of Lauderdale-By-The-Sea uses measurement information to:

- set goals and standards;
- detect and correct problems;
- manage, describe, and improve processes; and
- document accomplishments.

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.

Town of Lauderdale-By-The-Sea

Consolidated Budget Summary By Fund

Fiscal Year 2008 - 2009

The table below consolidates the fiscal year 2008-2009 budgets into fund types and presents revenues and expenditures by category. Following the table is a listing, which itemizes the operating budgets included in each fund type.

Revenues	GOVERNMENTAL FUNDS		Special	Proprietary	Grand
	General	Capital	Revenue		
	Fund	Fund	Funds	Funds	Total
Property Taxes - 3.9900	8,077,919.00	-	-	-	8,077,919.00
Assessment Fees - \$130.	1,000,485.00	-	-	-	1,000,485.00
Utility Taxes	829,223.00	-	-	-	829,223.00
Franchise Fees	772,993.00	-	-	-	772,993.00
Licenses & Permits	142,527.00	-	-	-	142,527.00
Intergovernmental Revenue	1,144,989.00	176,548.00	-	-	1,321,537.00
Charges For Services	136,668.00	-	-	1,442,230.00	1,578,898.00
Fines & Citations	190,679.00	-	-	120,762.00	311,441.00
Miscellaneous	406,512.00	29,079.00	13,762.00	37,464.00	486,817.00
Interfund Transfers	165,645.00	2,199,599.00	-	-	2,365,244.00
Total Revenues	12,867,640.00	2,405,226.00	13,762.00	1,600,456.00	16,887,084.00
Beginning Fund Balance	-	674,812.00	3,565.00	188,982.00	867,359.00
Total Available Resources	12,867,640.00	3,080,038.00	17,327.00	1,789,438.00	17,754,443.00
Expenditure					
General Government	3,222,941.00	215,261.00	-	-	3,438,202.00
Public Safety	5,039,575.00	-	17,327.00	-	5,056,902.00
Physical Environment	313,788.00	218,300.00	-	1,236,895.00	1,768,983.00
Transportation	186,042.00	210,000.00	-	386,898.00	782,940.00
Culture-Recreation	468,406.00	459,060.00	-	-	927,466.00
Economic Environment	1,437,289.00	387,835.00	-	-	1,825,124.00
Capital Improvements Projects	-	-	-	-	-
Debt Service	-	1,589,582.00	-	-	1,589,582.00
Depreciation	-	-	-	-	-
Interfund Transfers	2,199,599.00	-	-	165,645.00	2,365,244.00
Total Expenditures	12,867,640.00	3,080,038.00	17,327.00	1,789,438.00	17,754,443.00
Ending Fund Balance/Retained Earnings	-	-	-	-	-
Total Appropriated Resources	12,867,640.00	3,080,038.00	17,327.00	1,789,438.00	17,754,443.00

SPECIAL REVENUE FUNDS:	Police Law Enforcement Trust Fund, Police Law Training Fund
PROPRIETARY FUNDS:	Sewer Fund and Parking Revenue Improvement Fund

Town of Lauderdale-By-The-Sea 2008/2009 Budget Executive Summary

The purpose of this Executive Summary is to provide a general overview of the fiscal plans of the Town for 2008/2009 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

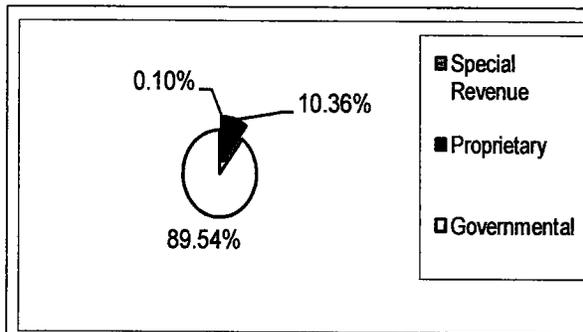
- General Fund
- Capital Improvement Fund

Special Revenue Fund Types

- Police Law Training
- Police Law Enforcement

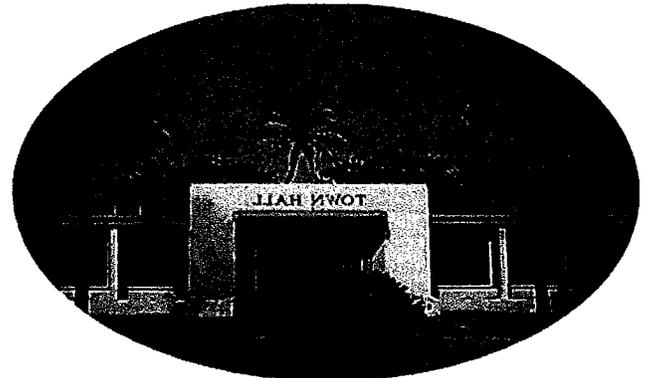
Proprietary Fund Types

- Sewer
- Parking



TOTAL TOWN FUNDS

The 2008/2009 budget for all Town funds totals \$ 17,754,443. The all funds budget reflects a decrease of \$ 17,085,318 from the 2007/2008 fiscal year amended budget. This decrease is primarily due to the retirement of three long term promissory notes, the purchase of property for expansion of Town Hall offices, primarily public safety and the temporary delay of funding capital improvement projects.



The following departments provide Town-wide 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-Building Services
- Recycling-Sanitation
- Public Buildings
- Public Works/Streets-Roads
- Community Standards
- Parking
- Recreation
- Beach

The largest fund is the General Fund, which provides over \$ 12.8 million in funding towards the majority of services available to Town residents.

The 2008/2009 General Fund budget totals \$ 12,867,640 a decrease of \$ 5,957,724 from the 2007/2008 fiscal year amended budget.

This large decrease is attributed to a reduction of inter-fund transfers of approximately \$ 2.7 million. In addition no property acquisitions are anticipated in FY 08/09 as approximately \$ 2 million was spent in property acquisition and building improvement.

Funds have been allocated to inter-fund transfers primarily for continuance of capital improvement projects and debt obligation. In addition to public safety services (police, fire and fire/rescue), salaries, benefits, insurance premiums and reserves have been budgeted.

Funding for programs in the General Fund include:



Town-wide Recycle Program

Senior and Youth Activities Center



Community Bus Transportation Program



Special Events & Activities Funded for Easter, Halloween, Christmas and July 4th



Beach Raking, Buoy Replacement Program



Sidewalk Repair & Maintenance Program

French/Storm Drain Maintenance Program

The second largest fund is the Capital Improvement Fund, which provides over \$ 3 million dollars in funding of 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:

- \$ 379,560 Construction of the Commercial Blvd beach pavilion
- \$ 125,000 Repair of Terra Mar - bridge
- \$ 160,000 North & South Town Entryway Improvements
- \$ 64,500 Reef Habitat Restoration
- \$58,300 A1A Landscape and Streetscape improvements

The 2008/2009 Capital Fund budget totals \$3,080,038 a decrease of \$ 8,150,304 from the 2007/2008 fiscal year amended budget. This decrease is primarily due to the completion of approximately \$ 5.4 million sanitary sewer projects, and the retirement of approximately \$ 4.3 million of debt.



Maintenance and operating cost associated with completed capital improvement projects are budgeted in General Fund in the following departments:

- Public Works
- Community Standards
- Recreation
- Beach



The third largest fund is the Sewer Fund, which provides over \$1.2 million dollars in funding for the sewer system. The 2008/2009 budget of \$1,236,895 provides funding for the operation, maintenance and improvements made to the Town's sewer system.

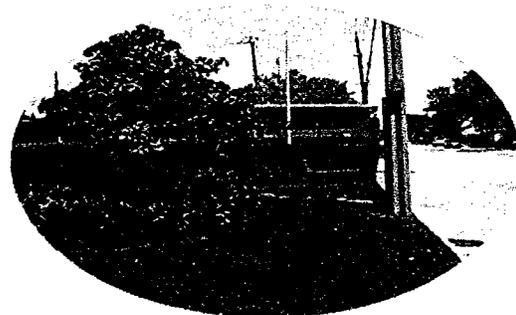
Funding in the Sewer Fund includes:

- \$38,293 Pump Stations-Telemetry

- \$70,000 Sewer Line Maintenance

- \$25,000 Emergency Repairs

The 2008/2009 Sewer Fund budget reflects a slight increase of \$15,691 from the 2007//2008 fiscal year amended budget.



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 2008/2009 budget of \$552,543 provides funding for the maintenance and repairs as well as parking improvements and beautification projects.

Funding in the Parking Fund includes:

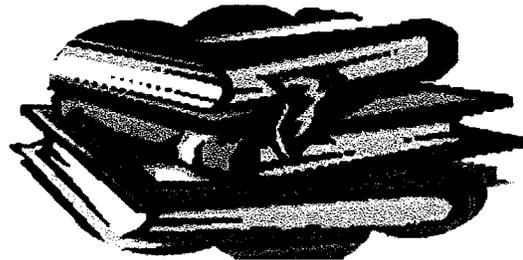
- \$10,000 - Decorative poles and covers for parking meters in the business district

The 2008/2009 Parking Fund budget reflects a decrease of \$ 221,202 from the 2007/2008 fiscal year amended budget. This decrease is a result of completing the construction of the surface parking lot in the business district between Bougainvillea and Ocean Drive. Maintenance and utility cost for lot are budgeted in the Parking Fund.



Police Law Enforcement Trust Fund – derives its revenue from confiscated funds. The 2008/2009 budget of \$ 15,827 is for the purchase of specialized equipment. The 2008/2009 budget reflects a decrease of \$ 71,353 as a result of the purchase of surveillance camera equipment acquired in FY 2007/2008.

Police Law Training Fund – derives its revenue from each paid traffic citation. The 2008/2009 budget of \$1,500 is for mandatory police training. Total budget remains the same as last year.



Fiscal Year 2008/2009

General Fund Revenues – Sources of Funds

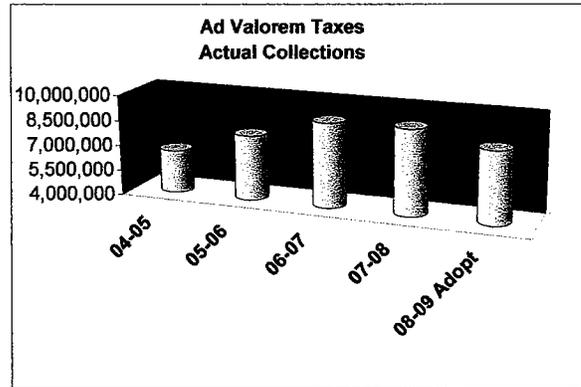
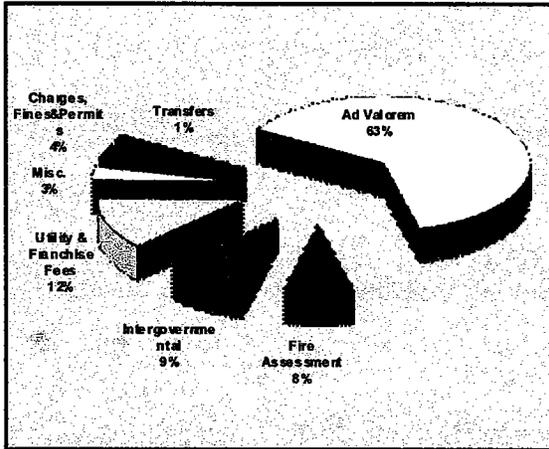
REVENUE TYPE	Fiscal Year 2004/2005 ACTUAL	Fiscal Year 2005/2006 ACTUAL	Fiscal Year 2006/2007 ACTUAL	Fiscal Year 2007/2008 ACTUAL	Fiscal Year 2008/2009 ADOPTED
CARRYFORWARD FUND BALANCE	-	340,342.00	-	-	-
AD VALOREM TAXES & ASSESSMENT:					
PROPERTY TAXES - 3.9990	6,545,557.00	7,716,520.00	9,028,855.00	9,096,015.00	8,077,919.00
FIRE ASSESSMENT - \$ 130.Res/Sq.Ft.Non-Res.	2,019,820.00	2,151,451.00	2,041,376.00	996,702.00	1,000,485.00
TOTAL PROPERTY TAX & ASSESSMENT:	8,565,377.00	10,208,313.00	11,070,231.00	10,092,717.00	9,078,404.00
UTILITY TAXES:					
FLORIDA POWER & LIGHT	539,989.00	521,399.00	604,215.00	657,572.00	604,215.00
NATURAL GAS	19,066.00	19,278.00	20,034.00	20,433.00	20,613.00
WATER	225,673.00	213,849.00	219,709.00	228,955.00	204,395.00
TELECOMMUNICATIONS	-	-	-	-	-
TOTAL UTILITY TAXES	784,728.00	754,526.00	843,958.00	906,960.00	829,223.00
FRANCHISE FEES:					
FLORIDA POWER & LIGHT	451,492.00	439,599.00	637,905.00	673,126.00	633,839.00
WASTE	101,826.00	94,649.00	103,865.00	107,627.00	103,865.00
NATURAL GAS	29,415.00	25,585.00	33,275.00	33,763.00	33,275.00
TOWING FRANCHISE	476.00	525.00	2,014.00	2,070.00	2,014.00
TOTAL FRANCHISE FEES	583,209.00	560,358.00	777,059.00	816,586.00	772,993.00
LICENSES & PERMITS:					
OCCUPATIONAL LICENSES	61,507.00	62,236.00	65,253.00	62,498.00	57,708.00
BUILDING PERMITS	31,919.00	16,000.00	120,044.00	94,125.00	72,552.00
ZONING PERMITS & FEES	9,142.00	6,635.00	11,605.00	7,900.00	9,305.00
SIGN PERMITS	4,116.00	2,098.00	3,707.00	2,850.00	2,962.00
TOTAL LICENSE & PERMITS	106,684.00	86,969.00	200,609.00	167,373.00	142,527.00
INTERGOVERNMENTAL REVENUE - Population 6,278					
MUNICIPAL REVENUE SHARING	127,838.00	143,747.00	128,420.00	116,713.00	124,182.00
BEVERAGE LICENSES	8,301.00	8,942.00	7,019.00	6,920.00	7,561.00
SALES TAX	377,189.00	382,164.00	378,405.00	331,751.00	371,015.00
LOCAL OPTION GAS TAX - 6CT	72,952.00	75,558.00	67,385.00	61,090.00	62,710.00
LOCAL OPTION GAS TAX - 5CT	46,542.00	49,110.00	48,287.00	44,569.00	44,881.00
COMMUNICATION SERVICE TAX	343,163.00	335,047.00	353,019.00	357,664.00	413,633.00
RECYCLING REVENUE	53,268.00	9,615.00	122,706.00	117,790.00	24,792.00
BCC-INTERLOCAL-COMMUNITY BUS	73,801.00	60,563.00	60,544.00	59,120.00	59,308.00
CDBG - SENIOR CENTER GRANT	21,912.00	20,751.00	33,688.00	26,002.00	24,275.00
BCC-GREENSHADE GRANT	-	-	5,975.00	-	-
HURRICANE-STORM/FEMA	95,620.00	445,590.00	42,404.00	21,901.00	-
FLOC/FMIT GRANT	-	-	-	3,500.00	-
FDOT-REIMBURSABLE GRANT	7,922.00	8,397.00	12,264.00	12,632.00	12,632.00
FDOA-FORESTRY GRANT	8,500.00	14,560.00	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	1,338,208.00	1,554,044.00	1,260,116.00	1,159,652.00	1,144,989.00
CHARGES FOR SERVICES					
FIRE RESCUE TRANSPORT FEE	7,663.00	-	962.00	-	-
VARIANCE FEES	1,500.00	-	3,000.00	2,000.00	2,000.00
SITE PLAN REVIEW FEES	11,050.00	4,050.00	5,200.00	2,600.00	3,400.00
PARKING PERMITS	36,577.00	47,315.00	57,649.00	13,219.00	20,043.00
PARKING METERS BEACH	60,097.00	69,731.00	48,487.00	39,279.00	35,639.00
PARKING METERS EL PRADO	142,631.00	159,323.00	88,943.00	819.00	66,707.00
PARKING METERS TOWN HALL	977.00	2,998.00	130.00	15,350.00	2,998.00
TENNIS COURT & SHUFFLE BOARD KEYS	5,566.00	5,894.00	5,617.00	5,929.00	5,881.00
TOTAL CHARGES FOR SERVICES	266,061.00	289,311.00	209,988.00	79,196.00	136,668.00
FINES & CITATIONS					
PARKING FINES-ETEC	371,734.00	450,544.00	196,605.00	146,379.00	132,169.00
FINES & TRAFFIC CITATIONS-BCC	62,634.00	81,470.00	50,135.00	60,680.00	50,135.00
CODE ENFORCEMENT FINES	16,741.00	10,866.00	9,100.00	32,216.00	8,375.00
OTHER FINES & ALARMS	-	-	312.00	452.00	-
TOTAL FINES & CITATIONS	451,109.00	542,880.00	256,152.00	239,727.00	190,679.00
MISCELLANEOUS:					
INTEREST	164,650.00	100,031.00	468,394.00	287,282.00	234,197.00
INTEREST-EMERGENCY RESERVE	56,110.00	32,698.00	112,111.00	33,019.00	58,055.00
RENT/ROYALTIES	127,713.00	115,120.00	78,523.00	74,323.00	39,261.00
MISCELLANEOUS OTHER	23,845.00	15,443.00	27,569.00	12,386.00	12,572.00
MISCELLANEOUS APPLICATIONS	-	-	-	1,800.00	0.00
PROCEEDS FROM SALE F/A	4,108.00	-	-	1,650.00	-
DONATIONS	48,747.00	16,860.00	34,591.00	34,641.00	32,641.00
ADVERTISING FEES	4,531.00	4,982.00	3,230.00	2,900.00	4,982.00
INSURANCE REIMBURSEMENT	5,381.00	7,231.00	5,117.00	22,839.00	5,490.00
UTILITIES REIMBURSEMENT	19,486.00	20,236.00	23,436.00	20,243.00	21,314.00
TOTAL MISCELLANEOUS	454,571.00	312,601.00	752,971.00	491,083.00	406,512.00
TOTAL GENERAL FUND REVENUE	12,549,947.00	14,309,002.00	15,371,084.00	13,953,294.00	12,791,995.00
TRANSFERS-OTHER FINANCE SOURCE	-	1,568,053.00	165,645.00	502,192.00	165,645.00
TOTAL GENERAL FUND REVENUE	12,549,947.00	15,877,055.00	15,536,729.00	14,455,486.00	12,957,640.00

Footnote:

Revenue collected from the Parking Meters in the Business District are accounted for in the Parking Revenue Improvement Fund.

Fiscal Year 2008/2009 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.



Because of the decrease in the Town's tax base, the millage rate of 3.9990 will only generate approximately \$8.5 million in ad valorem tax revenue, whereas in fiscal year 2007/2008 the Town's adopted millage of 4.1012 generated \$9.5 million in ad valorem revenue.

GENERAL FUND

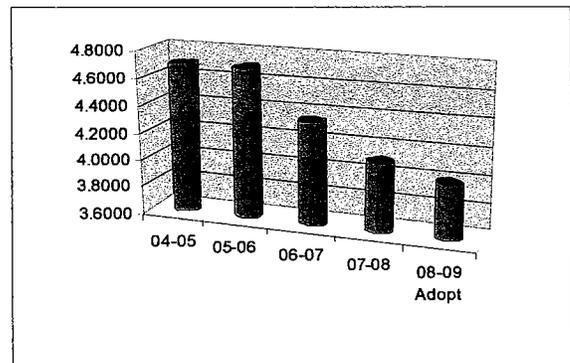
AD VALOREM REVENUE

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 2008/2009, the Broward County Property Appraiser certified the Town's taxable value at the amount of \$2,126,299,609. This is a decrease of \$195,356,619 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".

The Town's ad valorem millage rate of 3.9990 will result in approximately 9.51% tax decrease to the taxpayers of the Town of Lauderdale-By-The-Sea as a result of the decrease in the Town's taxable value.



The Town budgets no more than 95% allowing for the possibility of actually receiving less. The Town anticipates collecting \$8,077,919 in 2008/2009, which is \$1,009,500 less than fiscal year 2007/2008 amended budget.

FIRE ASSESSMENT FEE

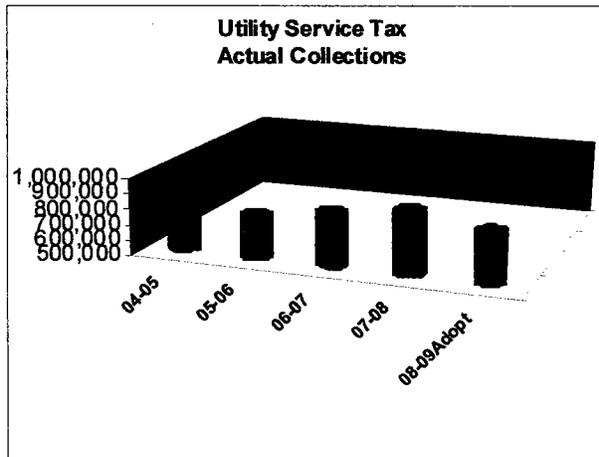
The Town levies an annual fee to all property owners for fire services. The fiscal year 2007/2008 residential rate is \$130.00 whereas the non-residential rate varies from \$249.50. to \$9,971. depending on square footage.

The Town anticipates collecting \$1,000,485 in fire assessment fees, which is \$ 15,555 more than fiscal year 2007/2008 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 \$829,223 in franchise tax revenue in fiscal year 2008/2009, which is \$108,874 more than fiscal year 2007/2008 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 \$772,993 in franchise fees in fiscal year 2008/2009, which is \$83,682 more than fiscal year 2007/2008 amended budget.

BUSINESS LICENSES AND PERMITS

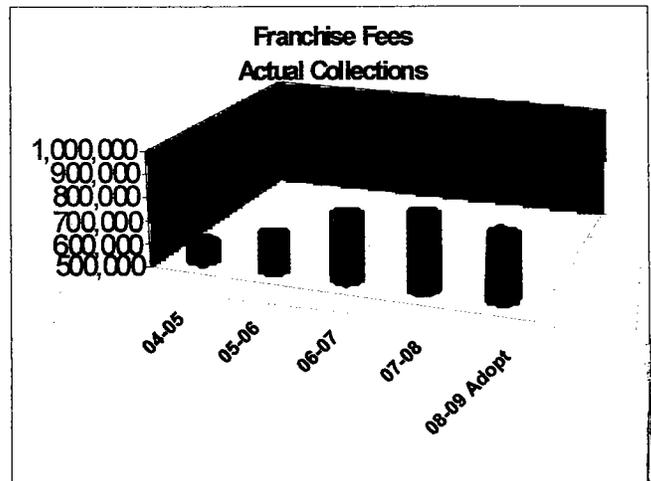
The Town collects fees for the issuance of occupational licenses, building and related permits, sign and zoning permits. Revenue is estimated based on existing or new construction projects, historical and collection trends.

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 \$142,527 in license and permits in fiscal year 2008/2009, which is \$6,925 less than fiscal year 2007/2008 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.

In addition the Town collects revenue from Broward County, Florida and the Department Of Transportation, Florida 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.

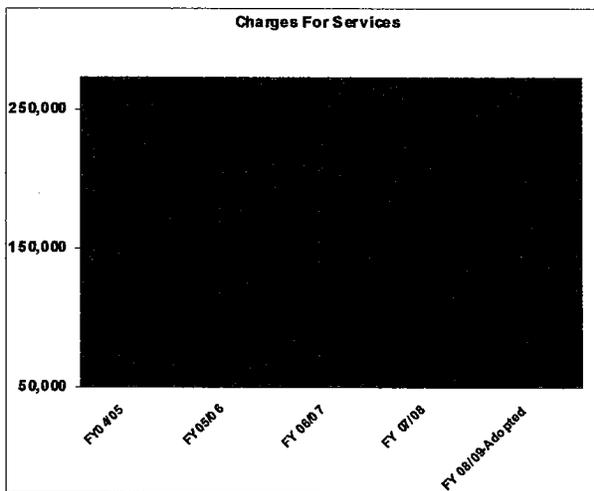


In fiscal year 2008/2009, the Town expects to collect \$1,144,989 in intergovernmental revenues, which are \$171,363 less than fiscal year 2005/2006 amended budget

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 \$136,668 in Charges For Services during FY 2008/2009, which is \$68,364 less than fiscal year 2007/2008 amended budget.

Charges for services reflect a large decrease as the result of providing complimentary parking five days a week for residents and visitors. In fiscal year 2008-2009 this complimentary program will be revisited. Revenue received from parking meters are not sufficient to maintenance cost and the operating expenses related to the parking program.

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 \$190,679 in Fines & Citations during FY 2008/2009, which is \$27,589 less than fiscal year 2007/2008 amended budget. This decrease represents an overall reduction in parking meter revenue and parking 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 \$ 406,512 in miscellaneous income during FY 2008/2009, which is \$314,642 less than fiscal year 2007/2008 amended budget.

A significant portion of the decrease in miscellaneous revenue is because of the decrease in interest rates and the reduction of cash balances.

Capital Improvement Fund

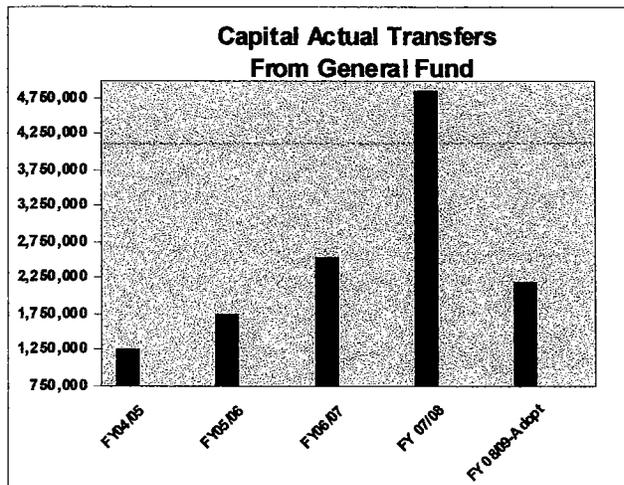
The Capital Improvement Fund receives its revenue primarily from existing loan proceeds, grant funding, undesignated fund balance and transfers from general fund.

Transfers from the general fund total \$2,199,599. reflecting an decrease of approximately \$1,206,730. from fiscal year 2007/2008 amended budget.

This significant decrease is the results of paying off two promissory notes in fiscal year 2007-2008. Interfund transfers received from General Fund was possible as the result of selling assets.

The master plan document is being reviewed in order to realign funds and secure funds needed for future capital improvement projects that are expected to be completed within the next five years.

The Town expects to collect \$3,080,038 in revenue during fiscal year 2008/2009, which is \$8,150,304 less than fiscal year 2007/2008 amended budget. This large decrease is the result of completing the sewers projects in the northern part of town.



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.

In fiscal year 2008/2009 the carry forward amount totals \$2,365 from fiscal year 2007/2008 amended budget.

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.

The total revenue for fiscal year 2008/2009 is \$15,827, which is \$ 71,362 more than fiscal year 2007/2008 amended budget.

This large decrease is the result of purchasing specialized surveillance camera equipment in fiscal year 2007/2008.

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.

In fiscal year 2008/2009 the carry forward amount totals \$1,200 a increase of \$ 102 from fiscal year 2007/2008 amended budget.

The total revenue for fiscal year 2008/2009 is \$1,500, which is the same from fiscal year 2007/2008 amended budget.

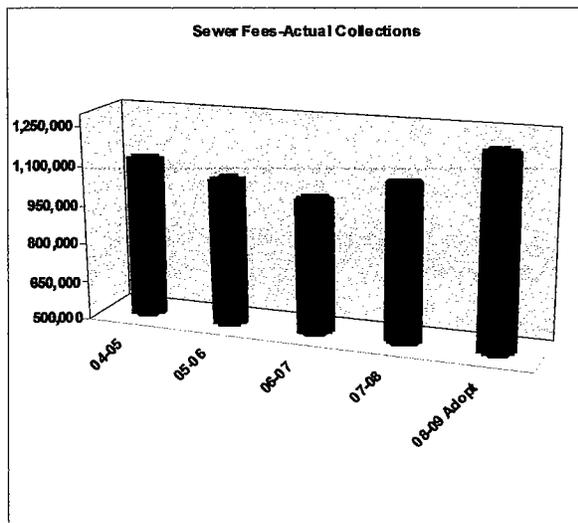
Proprietary Funds

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 General Fund subsidy. Sewer fees have remained the same since fiscal year 2003-2004.

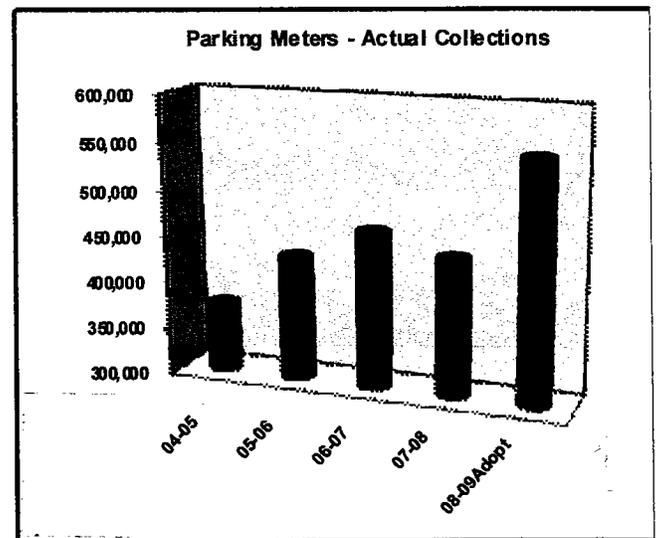
There is no rate change for fiscal year 2008/2009. The Town expects to collect \$1,236,895 in revenue during fiscal year 2008/2008, which is \$15,691 more than fiscal year 2007/2008 amended budget.



PARKING REVENUE IMPROVEMENT FUND

Parking Meter rates in the business district range from \$.25 to \$.50 per ½ 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 227 additional parking spaces. Parking meter fees have remained the same since fiscal year 2001-2002.

The Town expects to collect \$ 552,543 in revenue during fiscal year 2008/2009, which is \$221,202 less than fiscal year 2007/2008 amended budget. This is a result of decreasing parking meter and parking fines collections.



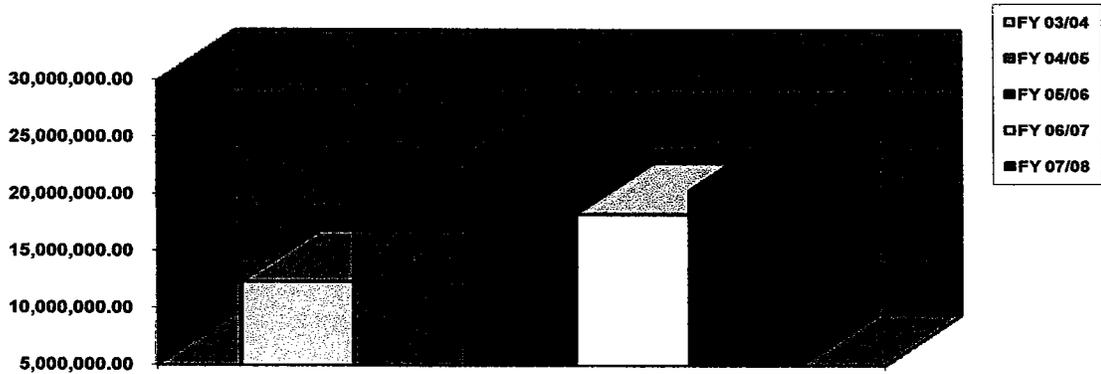
Town of Lauderdale-By-The-Sea

Governmental Type Funds Revenue Summary

General and Capital Improvement Funds

FISCAL YEAR	TAXES & ASSESS-	FRANCHISE & UTILITY FEES	LICENSES & PERMITS	INTER GOVERN- MENTAL	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	23,266,929
2006/07	11,067,231	1,621,017	200,610	1,260,115	209,990	256,153	945,593	2,711,647	18,272,356
2007/08	10,092,717	1,723,546	167,373	1,159,652	79,196	239,727	587,734	6,340,969	20,390,914

Actual Governmental Funds Revenue Summary

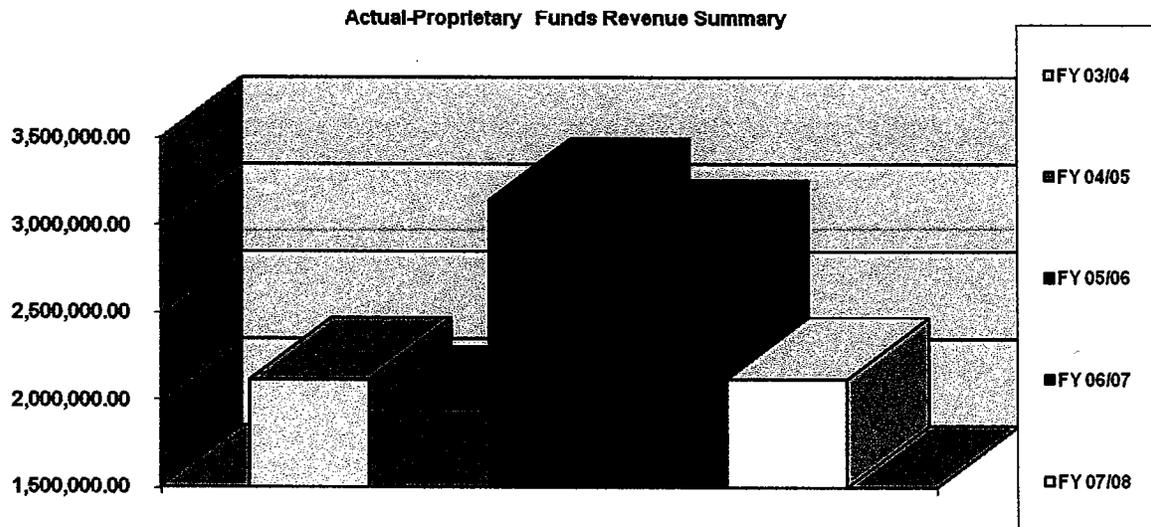


Town of Lauderdale-By-The-Sea

Proprietary Funds Revenue Summary

Sewer, Stormwater and Parking Funds

FISCAL YEAR	CHARGES FOR SERVICES	MISCELLANEOUS & INTEREST	FINES & CITATIONS	INTERFUND TRANSFER-CARRYFORWARD	TOTAL
2003/04	1,242,917	11,848	-	559,917	1,814,682
2004/05	1,188,894	35,984	-	726,347	1,951,226
2005/06	1,630,209	122,212	-	1,494,649	3,247,070
2006/07	1,693,219	120,966	176,176	94,649	2,085,011
2007/08	1,543,707	106,040	158,109	312,891	2,120,748



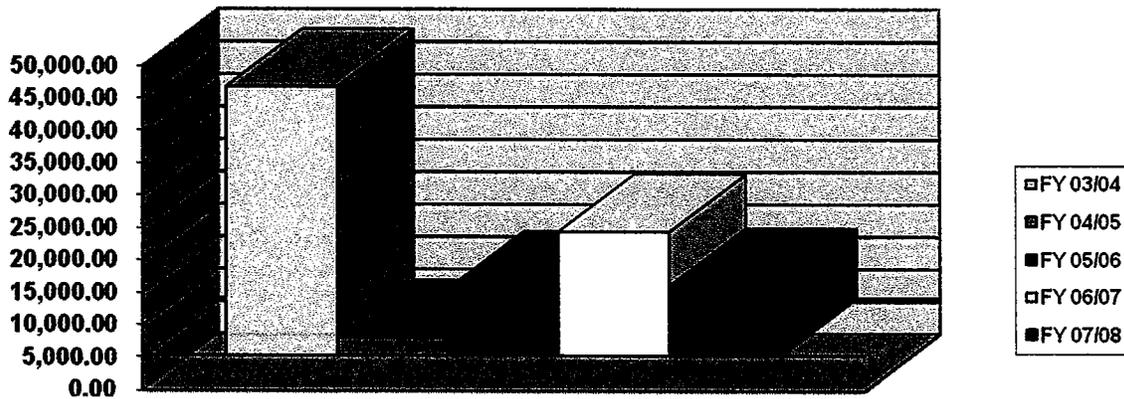
Town of Lauderdale-By-The-Sea

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	5,543	10,737	-	16,282

Actual-Special Revenue Fund Revenue Summary



Fiscal Year 2008/2009 Expenditure Summaries By Fund

Expenditures By Function

GOVERNMENTAL FUNDS - Governmental Funds are comprised of the General and Capital Improvement Funds representing approximately 89.54% of the fiscal year 2008-2009 all funds budget.

GENERAL FUND - The General Fund represents 72.48% of the total budget. The \$12,867,640 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 39.16% of General Fund expenditures. Public Safety is comprised of the following departments:

- Development Services
- Emergency Medical Services - Fire Rescue
- American Medical Response (AMR)
- Fire - Volunteer Fire Department (VFD)
- Police - Broward Sheriffs Office (BSO)

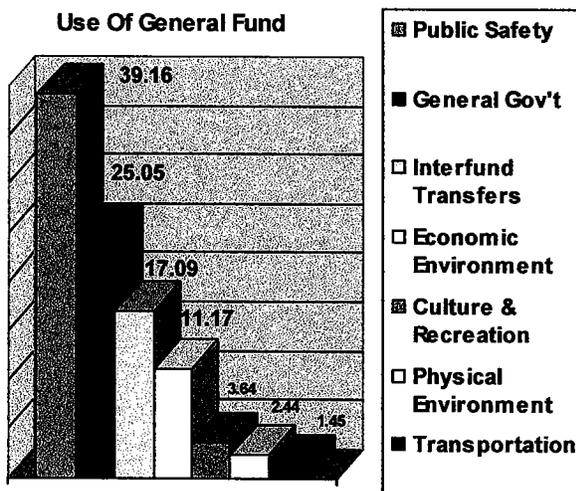
The 2008/2009 Public Safety budget is \$5,039,575 reflecting an decrease of approximately \$1,668,091 from fiscal year 2007/2008 amended budget as a result of changing service providers for Fire and Fire Rescue and reduction of one sergeant position in the police department.

The second largest use of General Fund revenue is General Government. General Government costs make up 25.05% of the General Fund budget. General Government is comprised of the elected officials and administrative staff that support the operational activities and municipal services of Town Government and are represented by the following departments:

- Commission
- Non-Profit Organizations
- Municipal Buildings
- Administration
- Town Attorney
- General Government

The 2008/2009 General Government budget is \$3,222,941 reflecting an decrease of approximately \$1,490,597 from fiscal year 2007/2008 amended budget. Funding has been maintained for contractual obligations, web cast-media vault, integrated back-up servers, professional services, operating expenses, salaries, benefits, insurance premiums, and appropriate reserves. The overall decrease is a result of operating expenses, staffing and reserves being reduced.

The third largest use of General Fund revenue is Interfund Transfers. Interfund transfers make up 17.09% of the Town's General Fund budget. These transfers are revenues dedicated for capital improvement projects in the Capital Fund.



The 2008/2009 Interfund Transfer budget is \$2,199,599. reflecting a decrease of approximately \$2,766,795 million from fiscal year 2007/2008 amended budget. This large decrease is the result of completing sewers projects in the northern part of Town and reduction of debt in the Capital Fund.

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

Economic Environment - Economic Environment represents approximately 11.17% of the General Fund expenditures and is comprised of the following departments:

- Public Works
- Community Standards

The 2008/2009 Economic Environment budget is \$1,437,289 reflecting an decrease of approximately \$146,083 from fiscal year 2007/2008 amended budget.



Culture & Recreation - Culture & Recreation represents approximately 3.64% of General Fund expenditures and is comprised of the following departments:

- Recreation
- Beach



The 2008/2009 Culture & Recreation budget is \$468,406 reflecting a increase of approximately \$32,274 from fiscal year 2007/2008 amended budget. Major expenditures include youth, senior and performing arts center activities, special events as well as town wide maintenance of the Town's public beach.

Transportation - Transportation represents approximately 1.45% of the General Fund expenditures and is comprised of the Parking Enforcement Department.



The 2008/2009 Transportation budget is \$186,042 reflecting an increase of approximately \$8,654 from fiscal year 2007/2008 amended budget.

Physical Environment - Physical Environment represents approximately 2.44% of the General Fund expenditures and is comprised of the following departments:

- Sanitation-Recycling
- Public Buildings

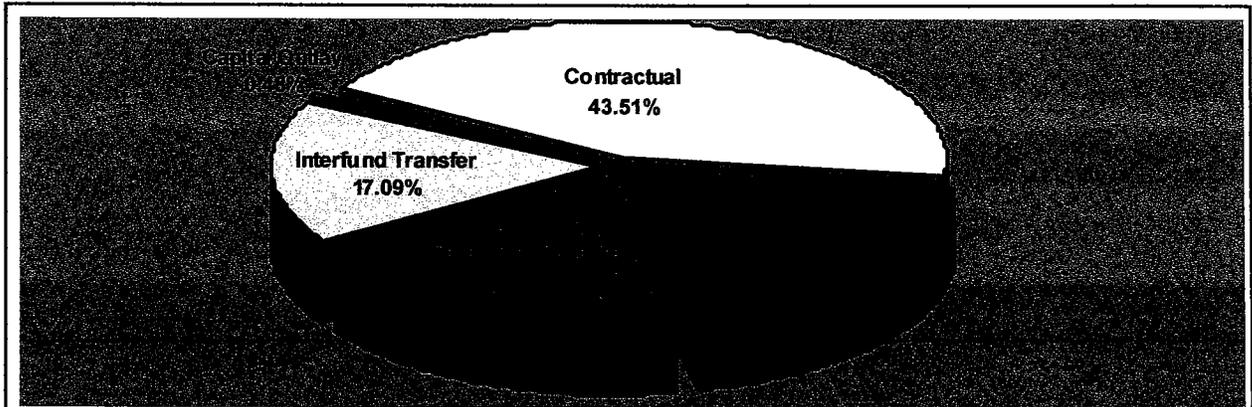


The 2008/2009 Physical Environment budget is \$313,788 reflecting a increase from fiscal year 2007/2008 amended budget due to the result of acquiring another municipal complex

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 2008/2009 is a balanced budget. Whereas, budgeted expenditures of \$12,867,640 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 2008/2009 has decreased overall by approximately 18.34% from fiscal 2007/2008 amended budget. Approximate changes are reflected in the graph below.

	FY 2007-2008 Amended Budget	FY 2008-2009 Adopted Budget	App. % Of Change
Contractual Services	\$ 7,368,716	\$ 5,600,818	-18.20%
Operating	\$ 2,242,433	\$ 2,530,441	7.09%
Personnel Services & Benefits	\$ 2,388,373	\$ 2,475,280	2.42%
Interfund Transfers	\$ 3,719,220	\$ 2,199,599	-40.86%
<u>Capital Outlay</u>	<u>\$ 39,448</u>	<u>\$ 61,502</u>	-85.08%
Total Budget	<u>\$ 15,758,190</u>	<u>\$ 12,867,640</u>	



Historically general fund expenditures have increased no more than 5%. Fiscal Year 2008/2009 total general fund expenditures decreased 18.34% as the result of changing service providers for public safety, and realigning the workforce allowing for reduction on manpower hours.

Contractual Services

Contractual services account for approximately 43.51% of the total general fund budget for fiscal year 2008-2009. Total contractual services have decreased approximately \$1,767,898 primarily because service providers for Fire and Emergency Medical Services have been changed. 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 and Town Engineer are also provided to the Town through a

contractual obligation. Contractual services are provided by the Lauderdale-By-The-Sea Volunteer Fire Department for Fire, American Medical Response, Inc. for Emergency Medical Services and the Broward County Sheriff's Office for Police Services. In addition, funding has been provided for conceptual plans for grant proposals, planning and municipal support studies and administrative support services. Public Safety Services consisting of Fire and Fire Rescue were awarded to private contractors as a cost saving measure and maintaining the same level of services.

Operating

Operating expenses account for approximately 19.68% of the total general fund budget for fiscal year 2008-2009. Total operating expenses have increased approximately \$288,008 as a result of contracting services and maintaining service levels the same as fiscal year 2007-2008. 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.

Personnel Services

Personal services account for approximately 19.24% of the total general fund budget for fiscal year 2008-2009. Personnel services have been budgeted to reflect a cost of living allowance (COLA) increase for Town employees. This year elected official defer their annual 5% increase in salary to next year dependent on the economic condition of the economy. Total personnel expenses have increased approximately \$86,902. Increases in salaries and benefits were budgeted accordingly. Personnel services reflects the addition of 66 positions which consist of 67 volunteer firefighters as all fire prevention services are provided by the Volunteer Fire Department through a contractual agreement. In addition to the reduction of workforce hours which allowed to reduce the full time equivalent count by one position. The increase of volunteers is the result of contracting with the Towns Volunteer Fire Department instead of the Broward Sheriff Office for Fire Suppression Services.

Inter-fund Transfers

Inter-fund Transfers account for approximately 17.09% of the total general fund budget for fiscal year 2008-2009. Inter-funds transfers have been eliminated for the Stormwater and Water Fund. Interfund transfers are designated for capital improvement projects in the Capital Improvement Fund. Transfers have decreased significantly as major projects are currently on hold, debt reduced and sewer projects have been completed in the northern part of Town.

- Transfer To Capital Improvement Fund \$ 2,199,599.

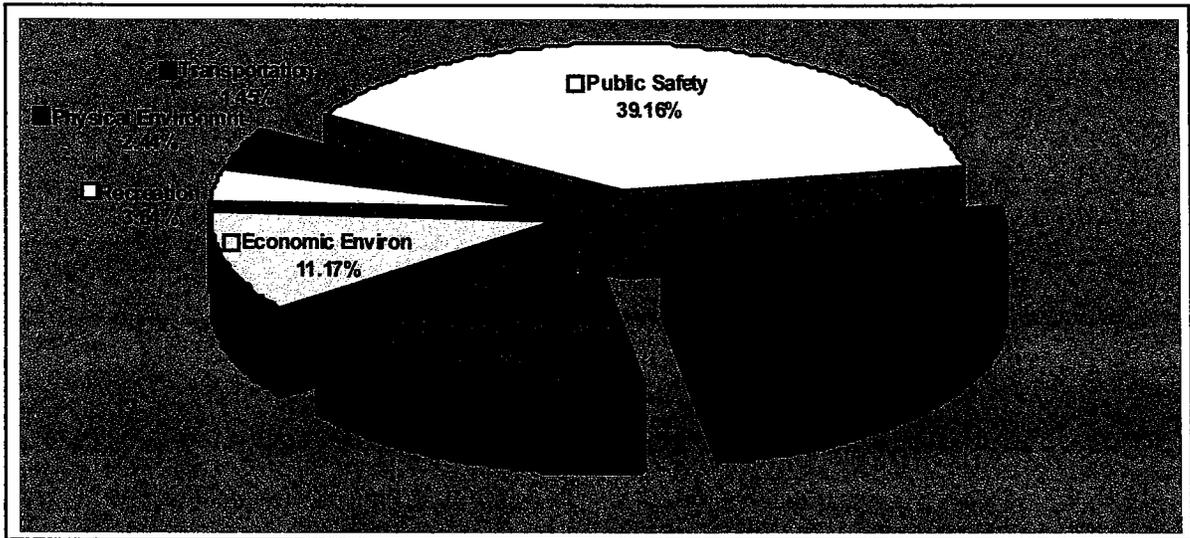
Capital Outlay

Capital Outlay expenditures account for approximately 0.48% of the total general fund budget for fiscal year 2007-2008. Total capital expenses have decreased approximately \$350,000. as the result of major equipment replacement occurring in fiscal year 2007-2008. Expenditures are made as equipment needs to be replaced or becomes outdated.

General Fund Expenditure By Budgetary Department

\$12,867,640

The Town's General Fund is broken down by and budgeted at the department level. The below chart indicates expenses by function on the General Fund for fiscal year 2008-2009.



GENERAL GOVERNMENT

Legislative - Commission

Salary for Mayor & Commissioners.

Funding for training, capital equipment and operating supplies.

Municipal Building – Chamber Of Commerce

Funding of contractual services for the Chamber Of Commerce Welcome Center.

Maintenance, operating, building supplies and repairs. Funded allocation of maintenance worker for maintenance of grounds and building.

Executive - Town Manager/Administration

Cost of living salary increase for non-union and management employees.

Funding for town topics, election poll workers, and equipment maintenance and service agreements. Funded the scanning of public records and archive of records. Provide funds for the preparation and printing of the proposed budget, annual budget and comprehensive annual financial reports.

Town Attorney

Funding for Town Attorney fee and unanticipated litigation.

General Government

Salary for Public Information Officer. Funded contractual obligations for equipment service maintenance contracts. In addition funding has been provided for conceptual plans for grant proposals, premiums for workers compensation and general liability, miscellaneous planning and municipal support studies. Funding of the community bus program.

PUBLIC SAFETY

Police Department

Funded townwide contractual obligation for police services with the BSO.

Fire Department

Funded townwide contractual obligation for fire protection services with the VFD.

Emergency Medical Services (EMS)

Funded townwide contractual obligation for EMS with AMR.

Development Service

Cost of living salary increase for non-union and management employees. Funding for code enforcement magistrate, professional fees for support services related to zoning and code activities. Reduced funding for the purchase of machinery and equipment.

PHYSICAL ENVIRONMENT

Sanitation

Funded townwide contractual obligation for residential recycling services.

Public Buildings

Funded utility costs due to completion of the capital improvement projects; portals, beach accessways and new public safety complex. 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.

ECONOMIC ENVIRONMENT

Public Works

Cost of living salary increase for non-union and management employees. Increased funding for stormwater and sidewalk maintenance and repair. Funded vehicle and equipment maintenance and service agreements. Reduced funding for purchase of machinery and equipment.

Community Standards

Cost of living salary increase for non-union and management employees. 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 agreements.

TRANSPORTATION

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.

CULTURE & RECREATION

Recreation

Funding of contractual services for the Community Performing Arts Center. Funded equipment maintenance and service agreements. Provided funding for special event activities for Easter, Halloween, Christmas By The Sea, July 4th 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. Provided funding for youth activities.

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. Funded buoy maintenance program and operating supplies for the senior and youth activities program.



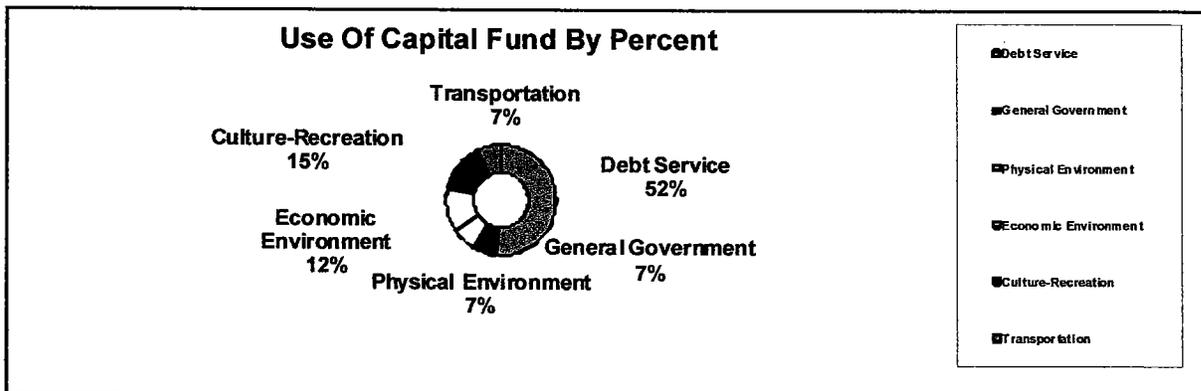
INTERFUND TRANSERS

Funding has been provided for the Capital Improvement Fund designated for town wide capital improvement projects.

Capital Improvement Fund Expenditure Detail & Changes

\$ 3,080,038

The Town's Capital Improvement fund is broken down by and budgeted by project. The capital fund has increased approximately \$ 8,144,794 from the FY 2007-2008 amended budget. This decrease is due to completing the sanitary sewer project in the northern part of town and the reduction of debt. 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 2008/2009.



Physical Environment

AIA – Landscape-Streetscape Project and Town Entry Improvement Project

Economic Environment

Completion of Seagrape and Washingtonia Sidewalk Beautification Project

Culture – Recreation

Beach Pavilion and Fish Habitat Restoration

Debt Service

Promissory Note

Transportation

Terra Mar Bridge and Bus Stops

General Government

Infrastructure Depreciation Expense

Completed Project (FY2007-2008)

In fiscal year 2007-2008 project completed that have future maintenance, landscape and utility expense are budgeted in the General Fund. The operational and maintenance responsibilities have been funded in the below department.

>Public Works >Community Standards >Public Buildings

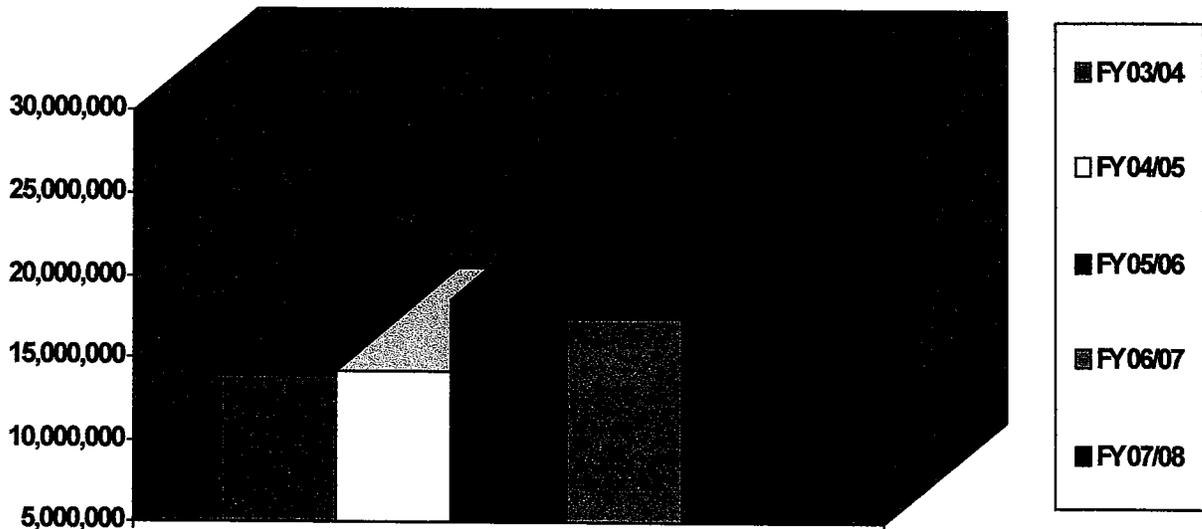
Town of Lauderdale-By-The-Sea

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	3,845,925	6,468,324	267,963	7,612,374	579,557	153,810	4,733,983	4,966,393	28,628,329

Actual - General and Capital Fund Expenditure Summary

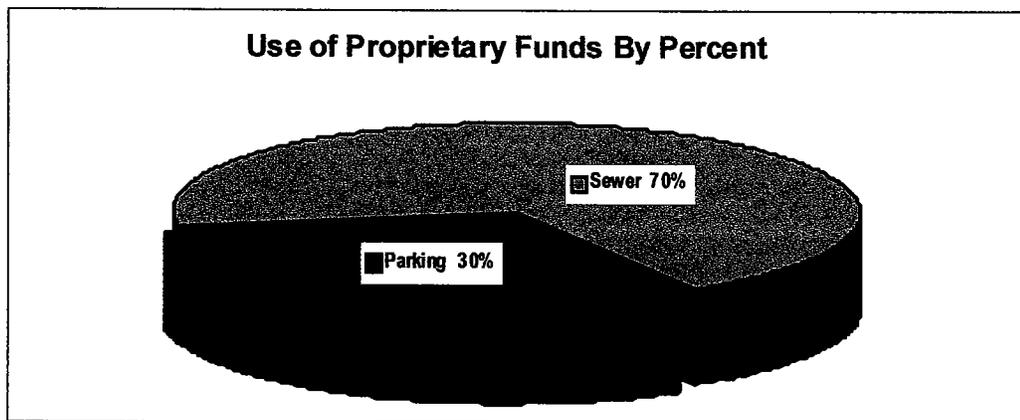


Proprietary Funds Detail & Changes

Sewer and Parking Funds

\$1,789,438

The Town's Proprietary Fund represents 10.36% of the Town's total budget for fiscal year 2008-2009. The Proprietary Fund is broken down by and budgeted by each individual fund. The Sewer and Parking funds are not subsidized, as they are self-contained. Total proprietary funds have decreased approximately \$4,695,368 from the FY 07-08 amended budget. This decrease is the result of the sale of the water distribution system to a neighboring municipality and the elimination of stormwater fees. The exclusion of the water and stormwater funds totaled approximately \$2.7 million.



Sewer Fund - \$ 1,236,895

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 2007/2008. The fiscal year 2008/2009 budget reflects a slight increase of \$15,691.

Parking Fund- \$552,543

Funding for decorative meters, poles, covers and meter replacement. This fund reflects a decrease of \$221,202 as a result of completing the construction of the Bougainvilla surface parking lot and adding an additional entrance way to the lot. Parking meters rates have remained the same as last year.

In addition there is no major capital or infrastructure improvements projected for 2008-2009 for the Sewer or Parking funds

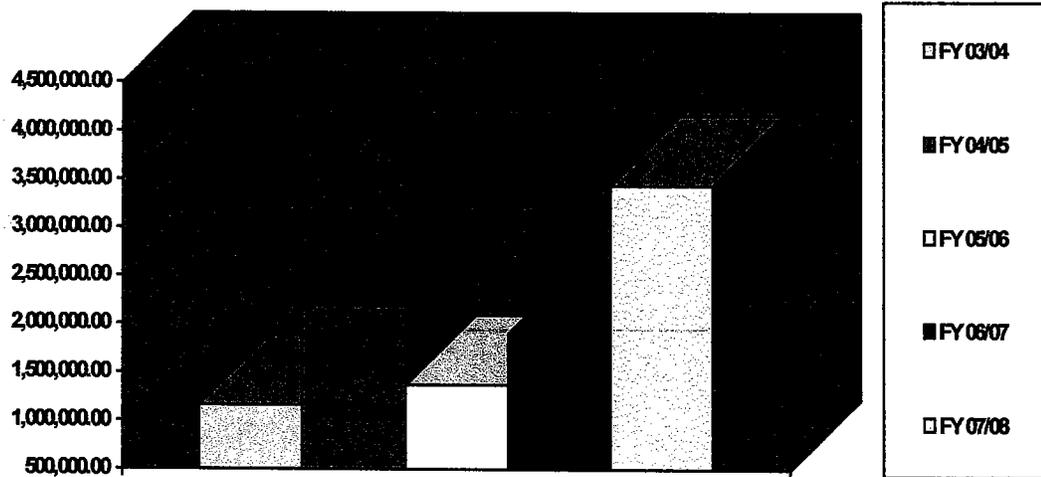
Town of Lauderdale-By-The-Sea

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	481	84,664	940,536	130,550	-	1,156,231
2004/05	-	90,304	949,426	1,148,206	-	2,188,005
2005/06	113,646	89,267	995,285	-	168,053	1,366,251
2006/07	118,987	129,720	1,111,087	372,257	165,645	1,897,696
2007/2008	70,700	160,895	1,381,718	141,454	1,687,476	3,442,243

Actual - Proprietary Funds Expenditure Summary



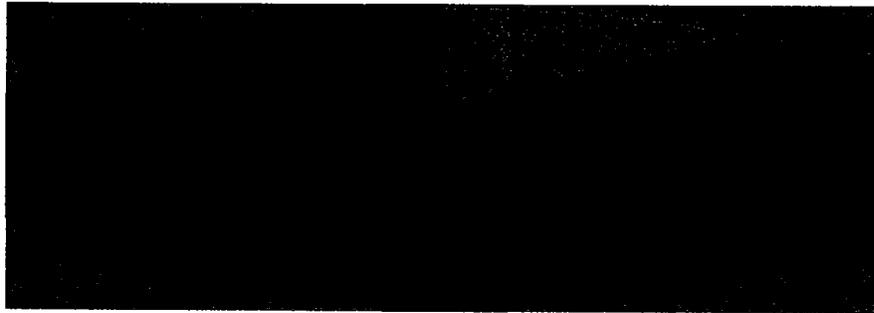
FY 2008-2009 – Water & Sewer Funds Eliminated

Special Revenue Funds Detail & Changes

Police Law Training & Enforcement Trust Funds \$ 17,327

The Town's Special Revenue Fund represents .10% of the Town's fiscal year 2008/2009 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 \$71,353 from the FY 07-08 amended budget. This decrease is the result of reducing the purchase of specialized surveillance equipment purchased last year using confiscated funds.

Use of Special Revenue Funds By Percent



Police Law Training

Funding for mandatory training

Police Law Enforcement Trust (LETf)

Funding for specialized equipment:

- 1 Kustom Laser
- 1 Golden Eagle Radar
- 1 Metrocount 5600
- 1 ATV 800

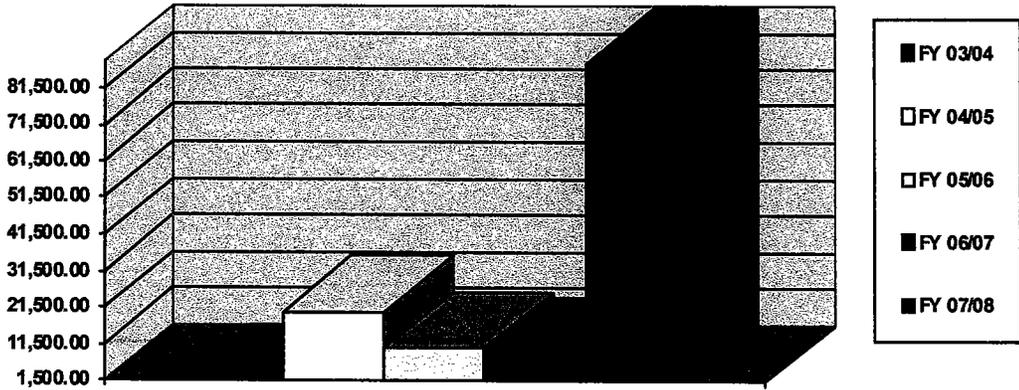
Town of Lauderdale-By-The-Sea

Special Revenue Funds Expenditure Summary

Police Law Training & Enforcement Trust Funds

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	13,596	75,084	88,680

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 102. In fiscal year 2007- 2008 the towns General Fund's budgeted revenue was realized at 100.18% and our expenditures at 92%, exceeding our expectations of the necessity to reserves funds as a revenue source. 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 90% and expenditure at 95% of budget. We exceeded our goal in fiscal year 2007-2008 as indicated above.

Municipal Services:

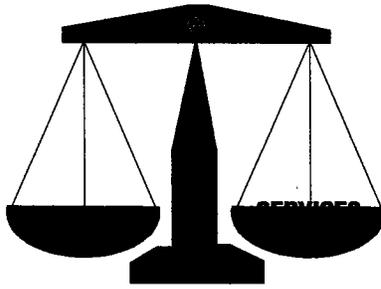
Improved customer service is achieved by maintaining an open door policy in Town Hall to address concerns of our residents and visitors and continue to disseminate accurate information via the town's cable channel and monthly newsletter.

In fiscal year 2007–2008, 709 complaints were logged in and 674 (95.06%) were successfully addressed. 22.57% were related to public works, 53.74% to code enforcement, 23.70% were related to parking. Most of the complaints in fiscal year 2007-2008 were related to compliance issues.

Economic / Physical Development:

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

In fiscal year 2007-2008 the Town received approximately \$237,445 and was successfully awarded funding in the amount of \$ 297,555 for projects in fiscal year 2008-2009. We are currently waiting for approval of \$500,000 in funding from the State for a streetscape project slated to begin in fiscal 2008- 2009 and be completed 2009-2010.



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 upon input from residents and recommendation by the Master Steering Committee.

The Master Steering Committee is currently reviewing the Town's Master Plan to determine what projects need to be revised in order to provide a recommendation to the Town Commission of projects that should be prioritized and to identify future projects that need to be incorporated into the Master Plan.

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 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 2007-2008 the town completed the construction of the Bel Air Sanitary Sewer System, Town Entryway on Commercial Boulevard and surface parking lot between AIA and Bougainvillea. In addition, the beach pavilion design was completed and construction is slated to begin in November 2008.

The Town Commission approved over \$1.2 million in funds for townwide capital improvement projects in fiscal year 2008-2009. Due to property reform in the state and the economy in flux the Town is taken a conservative approach to capital spending.

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".

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**General Government
Fiscal Year 2008/2009
Department Budgets**

LEGISLATIVE AND POLICY



Roseann Minnet, Mayor
Jerome McIntee, Vice-Mayor
Birute Ann Clotney, Commissioner
Stuart Dodd, 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 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioners	3	3	3	3	3
Total	5	5	5	5	5

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: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	48,620.00	51,053.00	53,506.00	56,181.00	61,499.00
FICA	3,719.00	3,906.00	4,093.00	4,397.00	4,705.00
RETIREMENT	7,220.00	7,776.00	8,164.00	9,151.00	10,166.00
INSURANCE	-	-	-	4,203.00	13,101.00
SUBTOTAL	59,559.00	62,735.00	65,763.00	73,932.00	89,471.00
OTHER SERVICES					
COMMUNICATIONS	171.00	273.00	87.00	-	-
EQUIPMENT MAINTENANCE	-	2,000.00	702.00	1,099.00	1,500.00
OFFICE SUPPLIES	60.00	1,000.00	570.00	151.00	1,000.00
DUES & SUBSCRIPTIONS	2,458.00	2,740.00	3,087.00	2,426.00	3,300.00
TRAINING	1,485.00	2,347.00	2,208.00	5,862.00	3,500.00
OPERATING SUPPLIES/MISC.	2,440.00	4,800.00	9,637.00	7,089.00	8,000.00
SUBTOTAL	6,614.00	13,160.00	16,291.00	16,627.00	17,300.00
CAPITAL OUTLAY	4,959.00	1,500.00	6,093.00	-	1,000.00
SUBTOTAL	4,959.00	1,500.00	6,093.00	-	1,000.00
TOTAL DEPT 511	71,132.00	77,395.00	88,147.00	90,559.00	107,771.00

DONATIONS – NON-PROFIT ORGANIZATIONS



GOAL: To aid non-profit organizations by assisting in the funding of projects that benefits 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:

Provide financial assistance to Area Agency on Aging in Broward County, Women in Distress, Kids Voting Broward, Family Central, Boy Scouts of America, and Broward Coalition for the Homeless.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
OTHER SERVICES					
AID TO PRIVATE ORGANIZATIONS	12,537.00	8,408.00	12,319.00	12,934.00	12,350.00
SUBTOTAL	12,537.00	8,408.00	12,319.00	12,934.00	12,350.00
CAPITAL OUTLAY					
SUBTOTAL	-	-	-	-	-
TOTAL DEPT 511.100	12,537.00	8,408.00	12,319.00	12,934.00	12,350.00

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 in their transportation needs, to assist visitors during their vacation to provide tour information to major attractions and restaurants in South Florida, and to provide assistance to visitors in finding accommodations.

ACHIEVEMENTS:

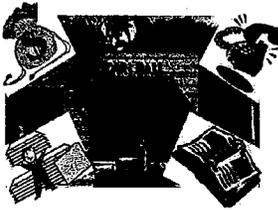
The Chamber provided assistance to over 6,712 residents and visitors that walked in as of 04/30/08, made over 2,100 visitor's guides as of 04/30/08. The web-site has recorded 31,333 as of 04/30/08.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	8,915.00	9,627.00	9,091.00	10,606.00	11,992.00
FICA	682.00	736.00	695.00	812.00	918.00
RETIREMENT	669.00	754.00	896.00	1,045.00	1,182.00
GROUP INSURANCE	1,961.00	2,508.00	1,808.00	2,185.00	2,954.00
SUBTOTAL	12,227.00	13,625.00	12,490.00	14,648.00	17,046.00
OTHER SERVICES					
PROFESSIONAL SERVICES	35,000.00	35,000.00	35,000.00	35,195.00	27,000.00
SEWER/WASTEWATER	2,050.00	2,556.00	2,629.00	1,599.00	2,256.00
ELECTRIC SERVICE	1,693.00	2,028.00	1,954.00	2,287.00	2,309.00
WATER SERVICE	1,365.00	1,728.00	2,003.00	1,007.00	1,570.00
LIABILITY INSURANCE	1,674.00	2,286.00	2,967.00	2,900.00	4,091.00
WORKERS COMPENSATION	1,431.00	1,532.00	1,532.00	1,191.00	1,853.00
MAINTENANCE MATERIALS	312.00	2,948.00	64.00	1,902.00	1,700.00
SUBTOTAL	43,525.00	48,078.00	46,149.00	46,081.00	40,779.00
CAPITAL OUTLAY	-	750.00	-	1,170.00	-
SUBTOTAL	-	750.00	-	1,170.00	-
TOTAL DEPT 511.200	55,752.00	62,453.00	58,639.00	61,899.00	57,825.00

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 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Town Manager	1	1	1	1	1
Assistant Town Manager	1	1	0	0	0
Town Clerk	1	1	1	1	1
Deputy Town Clerk	1	1	1	0	0
Executive Secretary	1	1	1	1	1
Senior Clerk	0	0	0	0	1
Office Specialist	1	1	1	1	.5
Accountant I	1	1	1	0	.50
Accounting Specialist	1	1	1	2	1.75
Finance/Budget Director	1	1	1	1	1
Human Resource/Risk Mgr	1	1	1	1	.75
Total	10	10	9	8	8.5

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, 2007-September 2008.

Received Excellence in Financial Reporting Award for Comprehensive Annual Financial Report (CAFR) for fiscal year end – September 30, 2007.

Completed public records scheduling for fiscal year end September 30, 2007.

Town policies and ordinances reviewed and modified as necessary to address issues of community concern and interest

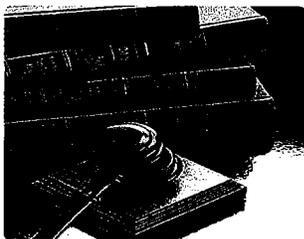
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**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	452,975.00	686,901.00	641,026.00	487,788.00	571,273.00
OVERTIME SALARY	2,021.00	3,000.00	7,554.00	1,232.00	3,000.00
FICA	31,114.00	50,026.00	41,226.00	34,314.00	43,932.00
RETIREMENT	38,610.00	55,662.00	61,595.00	56,462.00	75,556.00
GROUP INSURANCE.	57,172.00	112,828.00	52,261.00	51,414.00	63,241.00
UNEMPLOYMENT COMP	2,604.00	3,000.00	10,199.00	-	-
SUBTOTAL	584,496.00	911,417.00	813,861.00	631,210.00	757,002.00
OTHER SERVICES					
PROFESSIONAL CONSULTAN	31,610.00	41,500.00	32,248.00	18,252.00	32,000.00
AUDIT EXPENSE/FEES	32,700.00	39,250.00	42,500.00	41,400.00	50,500.00
W/C PROFESSIONAL TEST	525.00	900.00	720.00	320.00	800.00
COMMUNICATIONS	1,672.00	2,039.00	1,690.00	1,038.00	800.00
VEHICLE LEASING	24,387.00	-	-	-	-
EQUIPMENT RENT/LEASE	6,689.00	3,100.00	586.00	599.00	900.00
VEHICLE MAINTENANCE	227.00	1,000.00	324.00	28.00	1,000.00
FUEL	1,505.00	2,000.00	967.00	1,145.00	2,100.00
SERV MAINT CONTRACT	11,376.00	12,845.00	13,059.00	11,725.00	13,301.00
PRINTING & BINDING	29,026.00	75,760.00	35,616.00	35,298.00	36,288.00
POSTAGE	15,434.00	17,608.00	17,688.00	12,256.00	18,000.00
OFFICE SUPPLIES	7,660.00	9,000.00	10,073.00	9,623.00	11,020.00
COMPUTER EXPENSE	4,679.00	9,000.00	5,101.00	2,879.00	5,277.00
DUES & SUBSCRIPTIONS	2,683.00	5,394.00	4,180.00	3,168.00	4,252.00
TRAINING	2,479.00	9,000.00	3,973.00	5,844.00	8,000.00
OPERATING SUPPLIES/MISC.	19,488.00	28,908.00	27,729.00	14,082.00	23,000.00
SUBTOTAL	192,140.00	257,304.00	196,454.00	157,657.00	207,238.00
CAPITAL OUTLAY	1,724.00	5,000.00	42,060.00	1,728.00	5,000.00
SUBTOTAL	1,724.00	5,000.00	42,060.00	1,728.00	5,000.00
TOTAL DEPT 513	778,360.00	1,173,721.00	1,052,375.00	790,595.00	969,240.00

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, Weiss, Serota, Helfman, Pastoriza, Cole, Boniske, P.L

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Town Attorney	1	1	1	1	1
Total	1	1	1	1	1

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:

Successfully settled litigation and municipal prosecution cases.

Provided legal representation within budget guidelines.

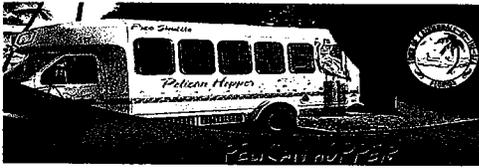
Assisted with negotiated agreements with American Medical Response for the delivery of Emergency Medical and Volunteer Fire Department for the delivery of Fire Protection Services.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
OTHER SERVICES					
LEGAL EXPENSE	99,600.00	103,684.00	108,000.00	104,674.00	110,400.00
LEGAL ADVERTISEMENTS	9,899.00	25,000.00	10,743.00	11,471.00	-
LEGAL-LITIGATION	-	-	-	-	-
LEGAL - OTHER	27,051.00	175,000.00	124,772.00	14,201.00	125,000.00
SUBTOTAL	136,550.00	303,684.00	243,515.00	130,346.00	235,400.00
TOTAL DEPT 514	136,550.00	303,684.00	243,515.00	130,346.00	235,400.00

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.

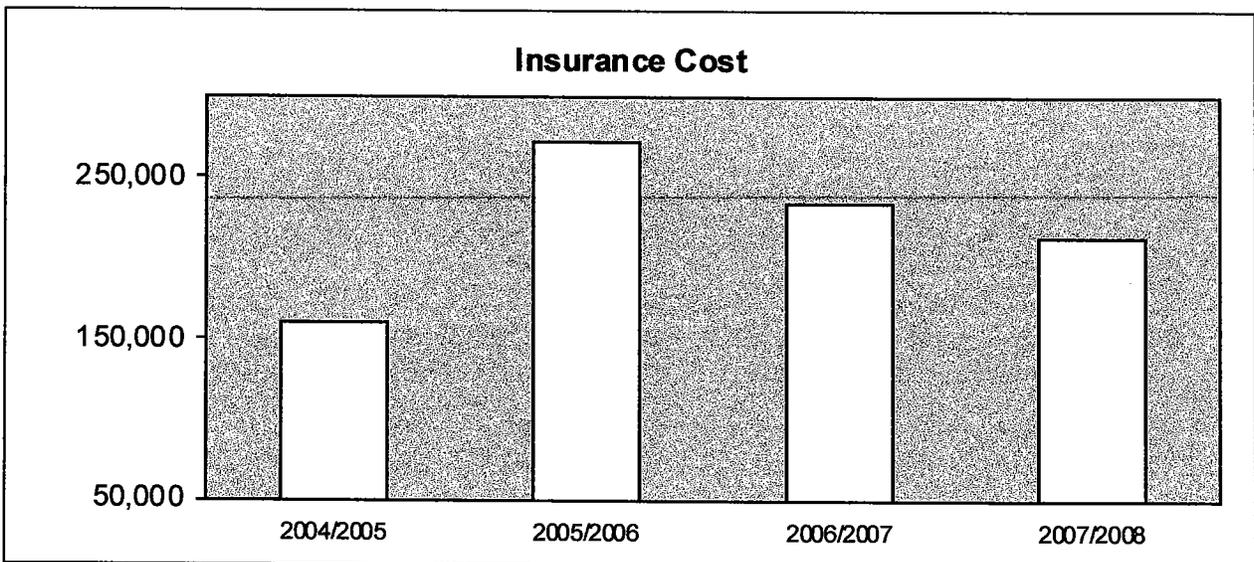
DEPARTMENTAL OBJECTIVES:

Administration and Department of Town Attorney coordinate the General Government Department.

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 \$11,646.00 as well as an experience modification credit of \$17,958, reducing the insurance premium in fiscal year 2007-2008.



POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Public Information Officer	0	0	0	1	1
Total	0	0	0	1	1

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

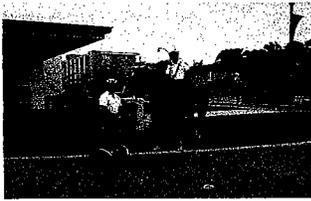
OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	-	-	-	47,235.00	51,843.00
FICA	-	-	-	3,457.00	3,966.00
RETIREMENT	-	-	-	4,961.00	12,598.00
GROUP INSURANCE	-	-	-	4,208.00	6,155.00
UNEMPLOYMENT COMPENSATION	-	-	-	-	15,000.00
SUBTOTAL	-	-	-	59,861.00	89,562.00
DEBT SERVICES					
DEBT PRINCIPAL	5,072.00	202,066.00	206,311.00	214,405.00	222,764.00
DEBT INTEREST	860.00	155,832.00	151,587.00	144,277.00	135,134.00
SUBTOTAL	5,932.00	357,898.00	357,898.00	358,682.00	357,898.00
OTHER SERVICES					
ADVERTISEMENT	-	10,000.00	12,029.00	5,139.00	25,000.00
PROFESSIONAL CONSULTANTS	156,758.00	275,107.00	159,949.00	78,102.00	153,500.00
CONTRACTUAL SERVICE-BUS	60,563.00	60,563.00	64,961.00	60,543.00	59,308.00
LIABILITY INSURANCE	126,500.00	150,736.00	175,456.00	174,349.00	196,596.00
WORKERS' COMPENSATION	33,852.00	121,829.00	58,880.00	39,044.00	77,307.00
SERVICE MAIN AGREEMENTS	-	-	-	14,655.00	20,016.00
CONTINGENCY	7,285.00	135,275.00	29,224.00	15,762.00	143,347.00
RESERVE - CIP or COMMISSION (# to balance budget)	-	-	-	-	138,402.00
HURRICANE/STORM	93,136.00	-	-	5,389.00	143,347.00
BUILDING MAINTENANCE MATERIALS	-	-	-	3,872.00	-
GRANT MATCH-COMMUNITY BUS	24,915.00	32,857.00	24,154.00	26,390.00	38,469.00
DEPRECIATION	112,762.00	127,504.00	136,576.00	149,320.00	147,603.00
SUBTOTAL	615,771.00	913,871.00	661,229.00	572,565.00	1,142,895.00
CAPITAL OUTLAY					
BUILDING IMPROVEMENTS	-	-	-	26,761.00	250,000.00
PROPERTY ACQUISITION	-	-	-	1,815,166.00	-
EQUIPMENT & MACHINERY	-	-	-	117,243.00	-
VEHICLES	-	-	12,600.00	-	-
SUBTOTAL	-	-	12,600.00	1,959,170.00	250,000.00
TOTAL DEPT 519	621,703.00	1,271,769.00	1,031,727.00	2,950,278.00	1,840,355.00

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.

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**Public Safety
Fiscal Year 2008/2009
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 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Police Chief	1	1	1	1	1
Administrative Captain	0	0	0	0	0
Lieutenant	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Sergeant	4	4	4	3	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
Total	28	28	28	27	27

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 police services.

ACHIEVEMENTS:

During the fiscal year 2007/2008, the Broward Sheriff's Office has accomplished the following:

- Maintain the Neighborhood Crime Watch Program and members of Crime Watch are informed of crime trends by e-mail and crime alerts by burst fax
- Continued use of recently purchased ATV and police bicycles to respond to beach/water related incidents.
- Air cards to provide deputies with digital access to the BSO dispatch system and all related law enforcement sites.
- On base records system that scans reports into one data bank and deputies have search capabilities for any report or information inputted by any district.
- Six surveillance cameras were permanently affixed and to monitor all points ingress and egress to the Town. One portable camera where criminal activity is identified or to monitor special events.
- Segway 2X that is capable of riding on the beach and in off road areas.
- Shred-a-thon provided free shredding during a one-day event to educate residents on how to protect themselves from identity theft.
- FDLE JAG Grant was awarded to the Town to combat conveyance burglaries.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
OTHER SERVICES					
LEGAL ADS	-	-	-	-	-
SEWER/WASTEWATER	432.00	500.00	413.00	286.00	-
TRAINING (2ND \$)	-	-	-	-	-
CONTRACTUAL SERVICES (BSO)	2,320,453.00	2,481,264.00	2,625,544.00	2,526,519.00	2,883,427.00
C.O.P. PROGRAM FUNDING	-	-	-	-	-
TRAVEL/CONFERENCES	-	-	-	-	-
COMMUNICATIONS	3,976.00	4,036.00	4,188.00	4,779.00	-
ELECTRIC SERVICE	2,254.00	2,346.00	2,613.00	2,457.00	-
WATER SERVICE	325.00	345.00	325.00	202.00	-
VEHICLE LEASING	-	-	-	-	-
EQUIPMENT RENTAL/LEASE	-	-	-	-	-
LIABILITY INSURANCE	2,311.00	2,877.00	3,304.00	3,168.00	-
TRAINING	(2,571.00)	-	-	-	-
OPERATING SUPPLIES	-	-	-	-	-
SUBTOTAL	2,327,180.00	2,491,368.00	2,636,387.00	2,537,411.00	2,883,427.00
CAPITAL OUTLAY	-	-	-	-	-
TOTAL DEPT 521	2,327,180.00	2,491,368.00	2,636,387.00	2,537,411.00	2,883,427.00

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 Lauderdale-By-The-Sea Volunteer Fire Department.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Battalion Chief	1	1	1	1	1
Fire Administrator/Chief	0	1	0	0	1
Fire Marshal	0	0	0	0	1
Fire Inspector	.5	0	0	0	1
Firefighters	13	13	13	18.5	0
Firefighters (Volunteer)	39	39	61	0	82
Total	53.5	54	75	19.5	86

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:

Successfully negotiated and amended agreement with Volunteer Fire Department for the delivery of Fire Protection Services.

Increased skills and competency of firefighters by providing Firefighter I and Driver/Engineer certifications.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	68,549.00	73,300.00	-	26,250.00	100,000.00
INCENTIVE	-	-	-	17,500.00	-
PENSION	-	-	-	1,961.00	14,205.00
FICA	5,480.00	5,608.00	-	2,009.00	7,650.00
RETIREMENT	5,339.00	5,740.00	-	2,625.00	20,920.00
GROUP INSURANCE	4,189.00	7,052.00	-	1,146.00	6,951.00
SUBTOTAL	83,557.00	91,700.00	-	51,491.00	149,726.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	-	-	6,617.00	27,057.00	7,000.00
AUDIT EXPENSE	-	-	-	-	5,000.00
SEWER/WASTEWATER W/C PROFESSIONAL TEST	650.00	671.00	621.00	430.00	-
CONTRACTUAL SERVICES	1,828,162.00	2,024,571.00	2,125,799.00	2,232,089.00	844,022.00
TRAINING/TUITION	-	-	-	12,171.00	-
COMMUNICATIONS	2,136.00	2,209.00	3,151.00	2,758.00	-
ELECTRIC SERVICE	3,389.00	3,528.00	3,928.00	3,694.00	-
WATER SERVICE	488.00	528.00	489.00	303.00	-
VEHICLE LEASING	-	-	-	-	-
RENT/LEASE BLDG	-	-	-	11,433.00	-
LIABILITY INSURANCE	3,474.00	4,325.00	4,966.00	4,761.00	-
VEHICLE MAINTENANCE	-	-	-	6,360.00	-
FUEL	-	-	-	5,833.00	-
CONTINGENCY	-	23,919.00	-	-	-
OFFICE SUPPLIES	-	-	-	2,004.00	-
OPERATING SUPPLIES/MISC.	-	-	-	1,677.00	-
SUBTOTAL	1,838,299.00	2,059,751.00	2,145,571.00	2,328,070.00	856,022.00
CAPITAL OUTLAY	-	-	-	21,570.00	-
CAPITAL OUTLAY	-	-	-	29,500.00	-
SUBTOTAL	-	-	-	51,070.00	-
TOTAL DEPT 522	1,921,856.00	2,151,451.00	2,145,571.00	2,430,631.00	1,005,748.00

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 American Medical Response (AMR).

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
EMS Battalion Chief	0	0	0	0	1
Firefighters/Paramedics	8.5	8.5	8.5	3	3
Total	8.5	8.5	8.5	3	4

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:

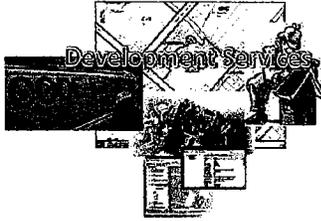
Successfully negotiated and amended agreement with American Medical Response for the delivery of Emergency Medical Services.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	7,617.00	8,145.00	-	-	-
FICA	609.00	624.00	-	-	-
RETIREMENT	593.00	637.00	-	-	-
GROUP INSURANCE	509.00	891.00	-	-	-
SUBTOTAL	9,328.00	10,297.00	-	-	-
OTHER SERVICES					
PROFESSIONAL CONSULT.	-	-	-	16,419.00	-
CONTRACTUAL SERVICES	882,210.00	926,321.00	972,636.00	1,021,268.00	670,000.00
SEWER/WASTEWATER	185.00	216.00	177.00	123.00	-
WATER SERVICE	139.00	156.00	140.00	87.00	-
SUBTOTAL	882,534.00	926,693.00	972,953.00	1,037,897.00	670,000.00
TOTAL DEPT 523	891,862.00	936,990.00	972,953.00	1,037,897.00	670,000.00

DEVELOPMENT SERVICES DEPARTMENT



GOAL: To serve the Community and the town in providing a productive working relationship with the public and private interest in Lauderdale-by-The-Sea.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Director of Development Services	1	1	1	1	1
Zoning/Code Supervisor	1	1	1	1	0
Town Planner (Contracted)	1	1	1	1	1
Senior Office Specialist	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	1.75
Total	6	6	6	6	4.75

DEPARTMENTAL OBJECTIVES:

To assist the public with information relating to development and Code regulations; to coordinate the work of planning consultants in site plan review, to review building permit applications for compliance to the Town's Land Development regulations; to supply a working relationship with the Planning and Zoning Board, the Board of Adjustment, Code compliance Special Master and the Town Commission; to inspect zoning compliance of permitted work and occupational license application and to ensure that the all businesses are property licensed.

ACHIEVEMENTS:

- Staff reviewed and approved the Right of Way permits for the Seagrape Drive sidewalk project as well as the El Mar Drive improvements.
- Staff reviewed, monitored and approved the new El Prado Park project.
- Staff prepared and had the scanning completed of all property files.
- Staff monitored and approved the first completed building for the Villas By The Sea project.
- Staff ensured that all properties on Sunset Lane connected to the new sanitary sewer system.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	233,349.00	278,241.00	213,310.00	263,513.00	295,181.00
OVERTIME SALARY	646.00	1,580.00	286.00	1,494.00	1,580.00
FICA	17,762.00	20,291.00	15,947.00	19,891.00	22,703.00
RETIREMENT	18,004.00	20,768.00	20,519.00	25,482.00	29,231.00
GROUP INSURANCE	35,536.00	68,610.00	37,410.00	36,798.00	41,119.00
SUBTOTAL	305,297.00	389,490.00	287,472.00	347,178.00	389,814.00
OTHER SERVICES					
ADVERTISEMENTS	3,688.00	6,000.00	387.00	5,256.00	3,500.00
LEGAL EXP.-OTHER ISSUES	-	1,500.00	21.00	-	1,500.00
PROFESSIONAL CONSULTANTS W/C PROFESSIONAL TEST	167,111.00 330.00	136,050.00 375.00	105,589.00 365.00	70,215.00 -	46,270.00 250.00
COMMUNICATIONS	1,256.00	1,800.00	1,209.00	1,113.00	1,484.00
EQUIPMENT MAINTENANCE	2,204.00	2,935.00	2,430.00	3,336.00	983.00
VEHICLE MAINTENANCE	1,468.00	6,600.00	554.00	462.00	4,250.00
FUEL	1,840.00	2,500.00	2,501.00	2,859.00	4,695.00
SERVICE MAINT. CONTRACTS	1,214.00	2,175.00	2,092.00	3,772.00	3,149.00
PRINTING & BINDING	1,299.00	2,500.00	5,073.00	613.00	3,500.00
POSTAGE	3,439.00	2,500.00	3,905.00	3,642.00	3,000.00
OFFICE SUPPLIES	1,913.00	2,425.00	2,068.00	3,946.00	3,675.00
COMPUTER EXPENSE	-	-	-	1,986.00	5,000.00
UNIFORM EXPENSE	158.00	750.00	282.00	149.00	700.00
SIGNS	-	-	-	38.00	0.00
DUES/SUBSCRIPTIONS	105.00	419.00	725.00	437.00	500.00
TRAINING	2,000.00	2,000.00	2,595.00	1,801.00	2,500.00
OPERATING SUPPLIES/MISC.	3,679.00	2,000.00	3,202.00	4,634.00	5,630.00
SUBTOTAL	191,704.00	172,529.00	132,998.00	104,259.00	90,586.00
CAPITAL OUTLAY	1,678.00	-	8,275.00	10,948.00	-
SUBTOTAL	1,678.00	-	8,275.00	10,948.00	-
TOTAL DEPT 524	498,679.00	562,019.00	428,745.00	462,385.00	480,400.00

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Physical Environment Fiscal Year 2008/2009 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, beach portals and government owned buildings. To continue educating the importance of recycling through the use of the Town's newsletter and cable access channel.

ACHIEVEMENTS:

Successfully established recycling in all Town Buildings and Beach Portals

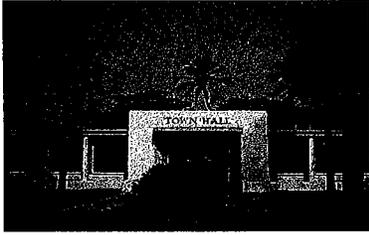
Note: an independent contractor performs the responsibilities of the Sanitation Department.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PROFESSIONAL CONSULTANTS					
RECYCLING COST	11,660.00	24,479.00	23,507.00	25,186.00	30,527.00
OPERATING SUPPLIES/MISC	-	-	-	-	4,094.00
SUBTOTAL	11,660.00	24,479.00	23,507.00	25,186.00	34,621.00
TOTAL DEPT 534	11,660.00	24,479.00	23,507.00	25,186.00	34,621.00

PUBLIC BUILDINGS



GOAL: To provide and maintain the safest and cleanest public facilities for all visitors and citizens of Lauderdale-By-The-Sea to enjoy.

DEPARTMENTAL OBJECTIVES:

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

To maintain safe environment by identifying any safety issues and make necessary repairs.

To monitor town irrigation, to minimize cost and add new regulations for improvements.

ACHIEVEMENTS:

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

Converted New Building from a hotel to ADA compliant Public Safety Complex.

Successfully completed the purchase of the Public Safety Complex

Retro fitted the lighting on the Dias to energy efficient LED.

Provided emergency standby power to Town Hall, Public Works Garage and Public Safety Complex.

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

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
DEBT SERVICES					
DEBT PRINCIPAL	274,930.00	276,554.00	509,375.00	-	-
DEBT INTEREST	23,319.00	21,696.00	2,103.00	-	-
SUBTOTAL	298,249.00	298,250.00	511,478.00	-	-
OTHER SERVICES					
SEWER/WASTEWATER	4,129.00	4,526.00	6,376.00	3,524.00	10,192.00
COMMUNICATIONS	20,822.00	23,291.00	22,615.00	30,471.00	46,890.00
ELECTRIC SERVICE	25,655.00	27,077.00	33,628.00	41,888.00	70,151.00
WATER SERVICE	2,981.00	7,169.00	16,853.00	8,091.00	21,177.00
EQUIPMENT MAINTENANCE	8,243.00	6,300.00	7,343.00	10,459.00	16,488.00
CONTINGENCY	-	1,000.00	-	-	10,000.00
FUEL	-	-	-	459.00	4,000.00
SERVICE MAINTENANCE	1,346.00	5,020.00	4,807.00	5,495.00	14,349.00
MAINTENANCE MATERIALS	27,040.00	18,864.00	34,671.00	28,450.00	39,079.00
OPERATING SUPPLIES/MISC.	2,127.00	2,992.00	5,124.00	4,300.00	6,339.00
SUBTOTAL	92,343.00	96,239.00	131,417.00	133,137.00	238,665.00
CAPITAL OUTLAY	-	-	2,645.00	-	-
CAPITAL OUTLAY	42,771.00	81,519.00	1,300.00	19,264.00	40,502.00
SUBTOTAL	42,771.00	81,519.00	3,945.00	19,264.00	40,502.00
TOTAL DEPT 539	433,363.00	476,008.00	646,840.00	152,401.00	279,167.00

PUBLIC WORKS



GOAL: To maintain the Town's by making repairs to roads and streetlights. Maintain the town's vehicle fleet to ensure safe operation.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Municipal Service Director	1	1	1	1	1
Asst. Municipal Svc Director	0	0	0	0	1
Special Projects Coordinator	1	1	1	0	0
Senior Office Specialist	1	1	1	1	1
Town Engineer (Contracted)	1	1	1	0	0
Public Facilities /Community Standards Supervisor	1	1	0	0	0
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker III	0	0	1	1	0
Maintenance Worker II	5	5	2	2	1
Maintenance Worker I	6.5	6.5	3	3	3
Total	17.5	17.5	11	9	8

DEPARTMENTAL OBJECTIVES:

Make necessary repairs to streets, sidewalks, streetlights, drainage, and irrigation systems. To provide proper maintenance to vehicles, equipment and ensure that all employees as well as contractors adhere to safety policies.

To develop programs for the Public Work's department to maintain vehicles on a monthly basis.

ACHIEVEMENTS:

Monitored the successful maintenance of the town's street light project and generator relocation project. Work with FPL to determine which streetlights are the town's responsibility.

Successfully improved the quality of life within the Town by planting and maintaining all public right-of-ways.

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

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	477,260.00	658,822.00	309,328.00	317,910.00	387,083.00
OVERTIME SALARY	7,710.00	15,000.00	4,941.00	2,742.00	5,000.00
FICA	36,067.00	48,861.00	23,381.00	24,295.00	29,995.00
RETIREMENT	37,682.00	50,010.00	31,014.00	28,650.00	38,621.00
GROUP INSURANCE	95,695.00	175,749.00	59,125.00	53,281.00	59,476.00
UNEMPLOYMENT COMP	-	-	4,622.00	559.00	-
SUBTOTAL	654,414.00	948,442.00	432,411.00	427,437.00	520,175.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	46,429.00	49,530.00	34,721.00	2,578.00	3,000.00
W/C PROFESSIONAL TEST	830.00	780.00	360.00	170.00	450.00
COMMUNICATIONS	1,506.00	2,088.00	1,341.00	1,415.00	1,500.00
WATER SERVICE	78,736.00	76,457.00	48,861.00	27,380.00	51,305.00
ELECTRIC SERVICE-STREETS	42,238.00	42,000.00	46,695.00	31,092.00	51,365.00
VEHICLE LEASE	52,983.00	-	-	-	-
EQUIPMENT RENTAL/LEASE	1,247.00	3,000.00	1,211.00	1,364.00	3,000.00
EQUIPMENT MAINTENANCE	15,534.00	17,000.00	18,668.00	20,578.00	24,383.00
VEHICLE MAINTENANCE	8,792.00	8,775.00	4,102.00	3,662.00	5,000.00
FUEL	13,964.00	11,263.00	13,035.00	17,052.00	22,070.00
SERVICE MAINTENANCE CONTRACT	-	-	-	1,440.00	1,512.00
RADIO MAINTENANCE	-	500.00	-	-	300.00
CONTINGENCY	-	-	8,019.00	-	10,000.00
STORMWATER DRAIN OUTFALL MAIN/REPAIR	-	-	-	-	82,000.00
POSTAGE	301.00	300.00	235.00	229.00	315.00
OFFICE SUPPLIES	1,261.00	1,000.00	1,654.00	1,582.00	1,408.00
UNIFORMS	4,374.00	5,250.00	2,702.00	3,498.00	3,035.00
STREET LIGHTS MAINTENANCE	-	-	11,557.00	8,223.00	12,632.00
STREET MAINTANCE / SUPPLIES	91,336.00	37,970.00	9,556.00	8,687.00	12,861.00
SIDEWALK MAINTANCE & REPAIR	-	-	-	40,330.00	40,000.00
LANDSCAPING/GROUND MAINT	85,128.00	110,000.00	-	-	-
SIGNS	10,148.00	10,750.00	6,891.00	12,926.00	22,209.00
FLAGS	-	-	-	-	3,600.00
DUES & SUBSCRIPTIONS	460.00	1,104.00	773.00	720.00	1,162.00
TRAINING AND TRAVEL	1,471.00	1,260.00	1,156.00	(25.00)	1,500.00
OPERATING SUPPLIES/MISC	11,623.00	13,000.00	8,594.00	8,314.00	9,011.00
SUBTOTAL	468,361.00	392,027.00	220,131.00	191,215.00	363,618.00
CAPITAL OUTLAY - M/E	2,705.00	17,000.00	24,612.00	21,137.00	5,000.00
CAPITAL OUTLAY - VEHICLES	-	-	-	165,375.00	-
SUBTOTAL	2,705.00	17,000.00	24,612.00	186,512.00	5,000.00
TOTAL DEPT 541	1,125,480.00	1,357,469.00	677,154.00	805,164.00	888,793.00

COMMUNITY STANDARDS



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

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Assistant Town Manager	0	0	0	0	1
Special Projects Coordinator	0	0	0	1	0
Town Planner (Contracted)	0	0	0	1	1
Public Facilities /Community Standards Supervisor	0	0	1	1	1
Maintenance Worker II	0	0	1	1	2
Maintenance Worker I	0	0	3	3	2
Total	0	0	5	7	7

DEPARTMENTAL OBJECTIVES:

To beautify the town's property through landscaping and a manicured lawn.

ACHIEVEMENTS:

Planted Foxtail Palm trees, Oleanders and Green Island Ficus at the ocean access sidewalk by Town Hall.

Maintained all Town owned properties to provide safe and clean atmosphere

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	-	-	213,906.00	224,054.00	274,545.00
OVERTIME SALARY	-	-	1,082.00	2,090.00	5,000.00
FICA	-	-	15,911.00	17,161.00	21,386.00
RETIREMENT	-	-	21,176.00	27,798.00	30,163.00
GROUP INSURANCE	-	-	38,900.00	30,498.00	34,898.00
SUBTOTAL	-	-	290,975.00	301,601.00	365,992.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	-	-	850.00	13,811.00	27,402.00
W/C PROFESSIONAL TEST	-	-	170.00	80.00	200.00
CONTRACTUAL SERVICES	-	-	6,276.00	29,752.00	38,688.00
COMMUNICATIONS	-	-	628.00	1,143.00	1,380.00
EQUIPMENT RENTAL/LEASE	-	-	-	425.00	1,575.00
EQUIPMENT MAINTENANCE	-	-	2,516.00	4,681.00	4,725.00
VEHICLE MAINTENANCE	-	-	2,786.00	1,332.00	3,675.00
FUEL	-	-	4,184.00	4,958.00	4,825.00
RADIO MAINTENANCE	-	-	-	-	250.00
OFFICE SUPPLIES	-	-	755.00	502.00	539.00
UNIFORMS	-	-	1,732.00	1,975.00	2,102.00
STREET MAINT/SUPPLIES	-	-	1,031.00	152.00	1,080.00
LANDSCAPING/GROUND MAINT	-	-	79,194.00	62,410.00	83,020.00
DUES & MEMBERSHIPS	-	-	-	110.00	750.00
TRAINING	-	-	568.00	320.00	1,175.00
OPERATING SUPPLIES/MISC	-	-	4,918.00	10,197.00	6,118.00
SUBTOTAL	-	-	105,608.00	131,848.00	177,504.00
CAPITAL OUTLAY	-	-	15,569.00	12,261.00	5,000.00
SUBTOTAL	-	-	15,569.00	12,261.00	5,000.00
TOTAL DEPT 542	-	-	412,152.00	445,710.00	548,496.00

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 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Enforcement Supervisor	1	0	0	1	1
Enforcement Officers	3	3	3	1	.75
Office Specialist (Part-time)	0	0	0	0	.25
Total	4	3	3	2	2

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:

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

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
PERSONNEL SERVICES					
SALARIES	111,014.00	119,725.00	111,977.00	83,533.00	101,828.00
OVERTIME SALARIES	602.00	2,053.00	509.00	899.00	553.00
FICA	8,018.00	8,831.00	8,204.00	6,280.00	7,833.00
RETIREMENT	8,784.00	9,039.00	11,227.00	8,512.00	10,085.00
GROUP INSURANCE	16,968.00	21,333.00	20,443.00	11,269.00	13,901.00
SUBTOTAL	145,386.00	160,981.00	152,360.00	110,493.00	134,200.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	46,010.00	49,927.00	23,110.00	15,849.00	23,110.00
W/C PROFESSIONAL TEST	90.00	195.00	-	45.00	100.00
CONTRACTUAL SERVICES	3,899.00	4,963.00	1,414.00	670.00	2,700.00
COMMUNICATION SERVICE	248.00	840.00	439.00	342.00	637.00
EQUIP. RENTAL/LEASE	4,290.00	5,000.00	2,412.00	2,204.00	4,800.00
EQUIP. MAINTENANCE	1,305.00	2,500.00	1,880.00	251.00	1,880.00
VEHICLE MAINTENANCE	1,390.00	1,000.00	1,551.00	2,546.00	1,938.00
FUEL	5,132.00	4,500.00	5,362.00	4,994.00	4,541.00
SERVICE MAINTENANCE CONTRAC	-	880.00	-	-	1,280.00
PRINTING & BINDING	4,256.00	3,500.00	2,143.00	1,029.00	1,875.00
POSTAGE	743.00	840.00	428.00	338.00	428.00
OFFICE SUPPLIES	514.00	500.00	168.00	455.00	400.00
COMPUTER EXPENSE	4,000.00	1,250.00	-	1,089.00	666.00
BUILDING MAINTENANCE	-	-	2,478.00	-	-
UNIFORMS	408.00	814.00	362.00	291.00	437.00
TRAINING	210.00	500.00	229.00	-	500.00
OPERATING SUPPLIES	1,643.00	1,220.00	3,053.00	2,083.00	1,550.00
SUBTOTAL	105,734.00	78,429.00	45,029.00	32,186.00	46,842.00
CAPITAL OUTLAY	-	600.00	-	11,131.00	5,000.00
SUBTOTAL	-	600.00	-	11,131.00	5,000.00
TOTAL DEPT 545	251,120.00	240,010.00	197,389.00	153,810.00	186,042.00

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Recreation & Beach Fiscal Year 2008/2009 Budgets

DEPARTMENT: RECREATION



GOAL: To provide a safe, clean accessible and durable facility for residents and visitors of the Town. Provide and ensure playgrounds are safe for a child to use. Provide community recreation for all programs for senior citizens.

DEPARTMENTAL OBJECTIVES:

Provide a safe and clean area for the child's playgrounds and basketball courts.

Implement a swimming safety program for Seniors and Children.

ACHIEVEMENTS:

Successfully worked to repair and restore the padding in the playgrounds.

Repaired the sensing at the basketball and tennis courts.

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 promoted several special events throughout the year.

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: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
OTHER SERVICES					
SEWER/WASTEWATER	235.00	288.00	225.00	155.00	185.00
SENIOR RECREATION CENTER	55,000.00	57,750.00	57,750.00	57,750.00	60,638.00
CHILDRENS/SENIOR ACTIVITIES	-	-	-	-	60,000.00
PERFORMING ARTS CENTER	15,000.00	12,000.00	12,000.00	12,000.00	5,000.00
COMMUNICATIONS	930.00	1,632.00	1,184.00	952.00	1,307.00
ELECTRIC SERVICE	2,586.00	2,520.00	3,489.00	3,247.00	5,179.00
WATER SERVICE	177.00	204.00	177.00	110.00	136.00
LIABILITY INSURANCE	934.00	1,164.00	1,500.00	1,359.00	1,359.00
EQUIPMENT MAINTENANCE	1,690.00	2,175.00	2,083.00	16,500.00	3,150.00
SPECIAL EVENTS	147,111.00	100,000.00	130,277.00	125,362.00	141,173.00
COMPUTER EXPENSE	-	1,000.00	-	-	525.00
OFFICE SUPPLIES	460.00	500.00	177.00	464.00	525.00
BLDG. MAINT.AND MATERIALS	1,254.00	1,633.00	216.00	1,557.00	2,000.00
DUES & SUBSCRIPTIONS	-	-	-	-	350.00
OPERATING SUPPLIES	643.00	4,624.00	3,271.00	1,889.00	2,791.00
PARK MAINTENANCE & SUPPLIES	-	-	7,783.00	-	-
SUBTOTAL	226,020.00	185,490.00	220,132.00	221,345.00	284,318.00
CAPITAL OUTLAY	-	4,044.00	6,400.00	12,301.00	-
SUBTOTAL	-	4,044.00	6,400.00	12,301.00	-
TOTAL DEPT 572	226,020.00	189,534.00	226,532.00	233,646.00	284,318.00

DEPARTMENT: BEACH



GOAL: To maintain a safe, clean and attractive beach area for all to enjoy.

DEPARTMENTAL OBJECTIVES:

Coordinate the professional services for the purposes of cleaning and sanitizing town beach.

Coordinate with staff to keep beach and portals clean and free of debris.

Repair and maintain buoys.

To ensure compliance with environmental regulations.

ACHIEVEMENTS:

Contracted a professional service to clean and sanitize beach as well as repair buoy to maintain a safe area.

Installed new benches and trash receptacles at portals.

Installed new signs informing all visitors of the rules and regulations of the beach area.

Implementation of a dog walk on El Mar by installing dog-waste stations.

Successfully maintained a safe, clean and attractive beach.

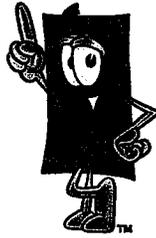
Note: The responsibilities of the Beach Department are performed by the Public Works Department employees and outside contractors.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
OTHER SERVICES					
BEACH MAINTENANCE	135,720.00	139,792.00	157,972.00	157,971.00	162,720.00
EQUIPMENT RENTAL/LEASE	-	-	2,926.00	-	1,500.00
EQUIPMENT MAINTENANCE	-	-	-	10,729.00	3,000.00
BLDG. MAINT MATERIALS	230.00	2,500.00	5,400.00	-	7,000.00
BUOY MAINTENANCE	1,250.00	6,000.00	10,024.00	5,870.00	6,000.00
DUES/MEMBERSHIPS	300.00	327.00	-	-	368.00
TRAINING	-	500.00	-	-	500.00
OPERATING SUPPLIES/MISC	1,275.00	1,000.00	4,080.00	1,682.00	3,000.00
SUBTOTAL	138,775.00	150,119.00	180,402.00	176,252.00	184,088.00
TOTAL DEPT 572.100	138,775.00	150,119.00	180,402.00	176,252.00	184,088.00

INTER-FUND TRANSFERS



GOAL: Subsidize other funds.

DEPARTMENTAL OBJECTIVES:

To provide funding source to other funds for the completion of capital projects.

ACHIEVEMENTS:

Transferred \$ 2,199,599 to the Capital Fund

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2008-2009**

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

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
INTERFUND TRANSFERS					
TRANSFER TO WATER SEWER	188,946.00	-	815,454.00	-	-
TRANSFER TO STORMWATER	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	4,653,502.00	2,199,599.00
SUBTOTAL	1,720,870.00	3,254,588.00	3,456,105.00	4,966,393.00	2,199,599.00
TOTAL DEPT 581	1,720,870.00	3,254,588.00	3,456,105.00	4,966,393.00	2,199,599.00

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**Special Revenue Funds
Fiscal Year 2008/2009
Budget**

SPECIAL REVENUE FUND 2008/2009

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 Adopted</i>
Capital Outlay	1 Kustom Pro Laser	\$3,518.00	2008/2009
	1 Golden Eagle Radar	\$2,279.00	
	1 Metrocount 5600	\$1,188.00	
	1 ATV 800	\$8,842.00	

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2008/2009
BUDGET**

LAW ENFORCEMENT TRUST

OBJECT	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ACTUAL	FY 2008/2009 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	11,495.00	71,141.00	2,365.00
CONFISCATIONS	-	-	-	5,543.00	-
INTEREST EARNED	7,952.00	15,314.00	5,105.00	10,496.00	13,462.00
MISCELLANEOUS REVENUE	40.00	-	-	-	-
TOTAL RESOURCES AVAILABLE	7,992.00	15,314.00	16,600.00	87,180.00	15,827.00
RESOURCES ALLOCATED					
OPERATING SUPPLIES/MISC.	-	380.00	-	12,096.00	-
CAPITAL OUTLAY					
MACHINERY & EQUIPMENT	20,500.00	8,579.00	16,600.00	75,084.00	15,827.00
TOTAL RESOURCES ALLOCATED	20,500.00	8,959.00	16,600.00	87,180.00	15,827.00

SPECIAL REVENUE FUND 2008/2009

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 Adopted</i>
Training	Mandatory Training	\$1,500	2008/2009

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2008/2009
BUDGET**

POLICE LAW TRAINING

OBJECT	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ACTUAL	FY 2008/2009 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	1,235.00	1,256.00	1,200.00
INTEREST EARNED	257.00	502.00	265.00	244.00	300.00
TOTAL RESOURCES AVAILABLE	257.00	502.00	1,500.00	1,500.00	1,500.00
RESOURCES ALLOCATED					
MANDATORY TRAINING	-	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL RESOURCES ALLOCATED	-	1,500.00	1,500.00	1,500.00	1,500.00

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Sewer Enterprise Fund Fiscal Year 2008/2009 Budget

SEWER ENTERPRISE FUND 2008/2009

SEWER ENTERPRISE FUND

The Enterprise Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Sewer system. This system services approximately 1,428 accounts, including residential and commercial. Sewer service to the commercial customers of the Intracoastal Beach area is provided by the City of Pompano Beach, residential service is by septic system until completion of the sanitary sewer system installed on Terra Mar and Bel Air Islands. 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 and City Of Fort Lauderdale according to service area. 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.

<i>Sewer Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Emergency Sewer Repair / Replace Lines	Emergency repairs to sewer system lines.	\$ 25,000	2008/2009

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Maintenance Worker I	.5	.5	1	1	1
Accountant	0	0	0	0	.25
Total	.5	.5	1	1	1.25

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2008/2009
BUDGET**

SEWER ENTERPRISE FUND

OBJECT	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ACTUAL	FY 2008/2009 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	-	-	188,982.00
REVENUES:					
INTEREST EARNINGS	21,112.00	53,620.00	66,812.00	41,744.00	29,795.00
SEWER SERVICE FEES	1,051,822.00	999,291.00	1,007,576.00	1,096,596.00	1,018,118.00
SEWER PENALTIES	2,000.00	1,498.00	1,463.00	2,062.00	
TOTAL REVENUE	1,074,934.00	1,054,409.00	1,075,851.00	1,140,402.00	1,236,895.00
TRANSFERS AND OTHER SOURCES:					
TRANSFERS FROM GENERAL FUND	188,943.00	-	-	-	-
TOTAL TRANSFERS	188,943.00	-	-	-	-
TOTAL RESOURCES AVAILABLE	1,263,877.00	1,054,409.00	1,075,851.00	1,140,402.00	1,236,895.00
PERSONNEL SERVICES					
SALARIES	29,885.00	31,596.00	31,406.00	31,837.00	48,631.00
OVERTIME	-	-	203.00	-	-
FICA	2,286.00	2,420.00	2,418.00	2,435.00	3,721.00
RETIREMENT	2,245.00	2,612.00	3,113.00	3,136.00	4,791.00
GROUP INSURANCE	5,680.00	6,573.00	5,567.00	5,538.00	9,644.00
TOTAL PERSONNEL SERVICE	40,096.00	43,201.00	42,707.00	42,946.00	66,787.00
OPERATING EXPENSES					
PROFESSIONAL CONSULTANTS	15,694.00	13,112.00	13,679.00	30,014.00	15,000.00
SEWER/WASTEWATER	714,493.00	724,662.00	767,551.00	815,493.00	928,329.00
UTILITIES	12,724.00	14,345.00	12,863.00	14,150.00	15,179.00
LIABILITY INSURANCE	3,825.00	4,581.00	6,732.00	6,009.00	6,732.00
WORKERS COMPENSATION INSURANCE	2,563.00	3,593.00	3,339.00	3,440.00	6,161.00
SEWER LINE MAINTENANCE / REPAIRS	27,390.00	50,256.00	69,638.00	22,150.00	70,000.00
PUMP STATION MAINTENANCE / TELEMTRY	21,010.00	23,414.00	29,388.00	22,308.00	38,293.00
CONTINGENCY	-	-	-	-	-
PRINTING & BINDING	-	175.00	-	-	500.00
POSTAGE	103.00	-	-	-	250.00
OPERATING SUPPLIES/MISC.	47.00	288.00	125.00	1,340.00	2,500.00
DEPRECIATION	50,012.00	50,012.00	50,012.00	50,016.00	62,164.00
TOTAL OPERATING EXPENSE	847,861.00	884,438.00	953,327.00	964,920.00	1,145,108.00
CAPITAL OUTLAY					
SEAGRAPE-PUMP STATION	-	-	-	20,373.00	-
EMERGENCY SEWER REPLACE/MAJOR REPAIR	-	-	-	67,234.00	25,000.00
TOTAL CAPITAL OUTLAY	-	-	-	87,607.00	25,000.00
Fund Balance					
RESERVE	375,920.00	126,770.00	79,817.00	44,929.00	-
Total Fund Balance	375,920.00	126,770.00	79,817.00	44,929.00	-
TOTAL RESOURCES ALLOCATED	1,263,877.00	1,054,409.00	1,075,851.00	1,140,402.00	1,236,895.00

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**Parking Revenue
Improvement Fund
Fiscal Year 2008/2009
Budget**

PARKING REVENUE IMPROVEMENT PROGRAM 2008/2009

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 335 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 Adopted</i>
Parking Meter Replacement Project	This project is funded from the revenue generated by the parking meters in the Town's business area.	\$ 10,000	2008/2009
Decorative Parking Meters, Poles and Covers	Decorative Parking Meters, Poles, Covers	\$ 10,000	2007/2008

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ADOPTED
Parking Technician	1	1	1	1	1
Parking Enforcement Officer	0	0	0	1	.75
Office Specialist	0	0	0	0	.25
Total	1	1	1	2	2

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2008/2009
BUDGET**

PARKING REVENUE IMPROVEMENT FUND

OBJECT	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ACTUAL	FY 2008/2009 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	-	-	-
REVENUES:					
INTEREST EARNINGS	13,200.00	37,359.00	15,589.00	7,942.00	7,669.00
BUSINESS DISTRICT METERS	274,702.00	337,330.00	356,249.00	312,887.00	281,552.00
COMMERCIAL BLVD. METERS	-	-	69.00	5,504.00	5,970.00
EL MAR SURFACE PARKING LOT	97,827.00	92,268.00	100,898.00	63,671.00	67,094.00
BOUGAINVILLE SURFACE PARKING LOT	1,301.00	2,608.00	8,326.00	29,955.00	36,463.00
PARKING PERMITS	-	46.00	24.00	33,033.00	33,033.00
PARKING FINES	-	-	176,176.00	158,109.00	120,762.00
TOTAL REVENUES:	387,030.00	469,611.00	657,331.00	611,101.00	552,543.00
TRANSFERS AND OTHER SOURCES:					
TRANSFERS FROM GENERAL FUND	168,053.00	1,400,000.00	-	-	-
OTHER FINANCING SOURCE	-	2,000,000.00	-	-	-
TOTAL TRANSFERS IN:	168,053.00	3,400,000.00	-	-	-
TOTAL RESOURCES AVAILABLE	555,083.00	3,869,611.00	657,331.00	611,101.00	552,543.00
RESOURCES ALLOCATED					
DEBT PAYMENTS:					
DEBT SERVICE-PRINCIPAL	-	76,794.00	103,694.00	-	102,088.00
DEBT SERVICE-INTEREST	-	74,812.00	72,965.00	69,403.00	75,051.00
TOTAL DEBT SERVICE	-	151,606.00	176,659.00	69,403.00	177,139.00
INTERFUND TRANSFERS					
TRANSFER TO GENERAL FUND	-	168,053.00	165,645.00	350,000.00	165,645.00
TOTAL INTERFUND TRANSFERS	-	168,053.00	165,645.00	350,000.00	165,645.00
PERSONNEL SERVICES					
SALARIES	35,142.00	33,228.00	36,563.00	58,195.00	76,856.00
OVERTIME SALARIES	127.00	65.00	-	-	-
FICA	2,698.00	2,547.00	2,801.00	4,324.00	5,880.00
RETIREMENT	2,648.00	2,762.00	3,601.00	5,732.00	7,571.00
GROUP INSURANCE	9,593.00	7,463.00	5,579.00	10,301.00	16,492.00
TOTAL PERSONNEL SERVICES	50,208.00	46,065.00	48,544.00	78,552.00	106,799.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	9,563.00	6,950.00	19,284.00	20,808.00	20,000.00
WORKER COMP-PROFESSIONAL TESTING	-	-	-	80.00	150.00
CONTRACTUAL SERVICES	7,130.00	3,863.00	4,455.00	4,961.00	9,162.00
COMMUNICATIONS	-	-	-	204.00	428.00
ELECTRIC SERVICE	609.00	667.00	1,009.00	2,304.00	2,303.00
WATER SERVICE	2,542.00	3,734.00	2,755.00	2,247.00	3,222.00
EQUIPMENT RENTAL/LEASE	-	-	2,104.00	2,056.00	4,800.00
PARKING METER MAINTENANCE	246.00	2,513.00	1,835.00	308.00	1,752.00
PARKING LOT MAINTENANCE	-	-	141.00	29,050.00	1,000.00
GENERAL LIABILITY INSURANCE	89.00	96.00	183.00	181.00	201.00
WORKERS COMPENSATION INSURANCE	2,496.00	2,266.00	3,681.00	3,792.00	4,801.00
EQUIPMENT MAINTENANCE	428.00	42.00	421.00	-	1,000.00
VEHICLE MAINTENANCE	148.00	1,382.00	460.00	517.00	1,000.00
FUEL	532.00	1,023.00	1,170.00	3,050.00	1,895.00
SERVICE MAINTENANCE CONTRACTS	-	-	-	-	1,274.00
CONTINGENCY	-	-	-	-	9,971.00
PRINTING & BINDING	-	150.00	-	702.00	580.00
POSTAGE	-	-	-	38.00	116.00
OFFICE SUPPLIES	-	-	-	-	650.00
UNIFORMS	-	272.00	374.00	430.00	623.00
PARKING METER PARTS-SUPPLIES	-	-	1,511.00	-	1,500.00
TRAINING	-	-	-	-	250.00
OPERATING SUPPLIES	1,125.00	4,515.00	3,988.00	1,503.00	4,000.00
DEPRECIATION	16,245.00	6,778.00	8,666.00	8,821.00	22,282.00
TOTAL OPERATING EXPENSE	41,153.00	34,251.00	52,017.00	81,052.00	92,960.00
CAPITAL OUTLAY					
PARKING LOT CONSTRUCTION & LAND ACQUISITION	1,139,176.00	3,089,503.00	372,257.00	40,828.00	-
DECORATIVE PARKING METER POLES/COVERS	8,475.00	26,385.00	-	-	-
MACHINERY & EQUIPMENT	625.00	-	-	1,888.00	10,000.00
VEHICLE	-	-	-	11,131.00	0.00
TOTAL CAPITAL OUTLAY	1,148,276.00	3,115,888.00	372,257.00	53,847.00	10,000.00
Fund Balance					
RESERVE	(684,554.00)	353,748.00	(157,791.00)	(21,753.00)	-
Total Fund Balance	(684,554.00)	353,748.00	(157,791.00)	(21,753.00)	-
TOTAL RESOURCES ALLOCATED	555,083.00	3,869,611.00	657,331.00	611,101.00	552,543.00

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**Capital Improvement Fund
Fiscal Year 2008/2009
Budget**

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.

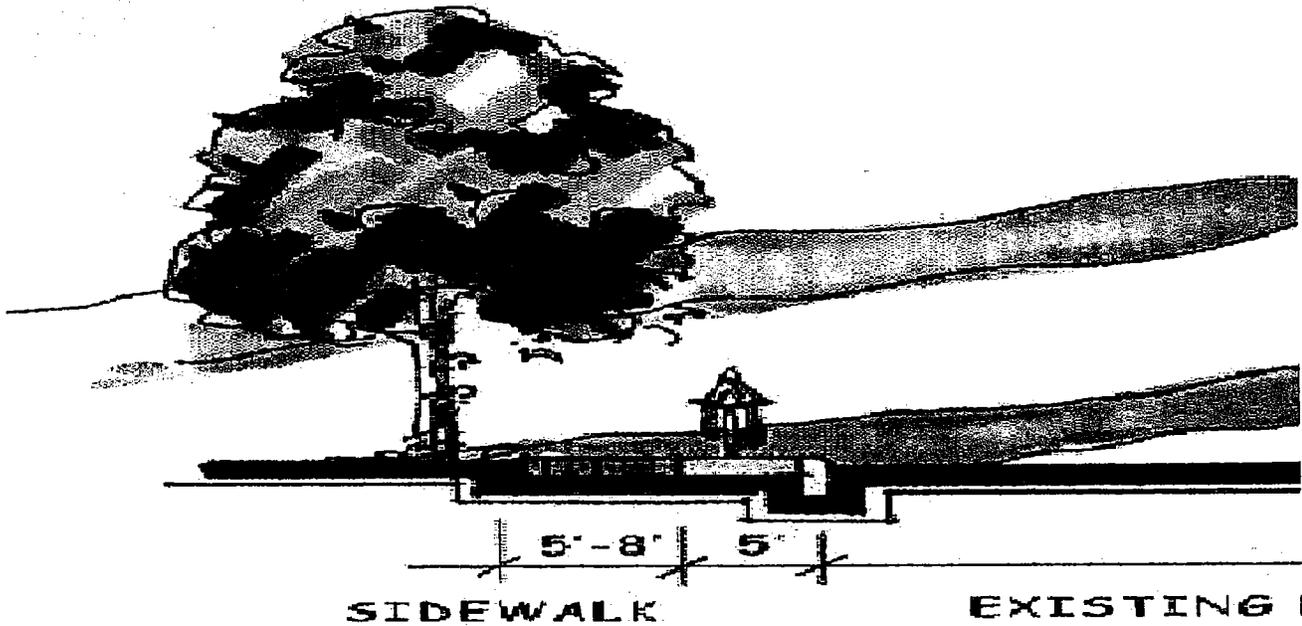
A capital improvement project must meet the following criteria:

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:

1. Beach Pavilion – LBTS & Broward County
2. Terra Mar Bridge - LBTS/City Of Pompano
3. Bus Shelters - LBTS/Broward County
4. Town Entryways – South & North
5. Debt Service





<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Street Resurfacing	Resurface the Town streets from Flamingo Avenue to Terra Mar Island.		
	South Side	\$ 350,000	2009/2010
	North Side	\$ 200,000	2010/2011
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	2009/2010
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	2009/2010
Town Entry Features-Vision	Design and construction of Town entry features with Pelican statues, bulb out islands, lighting and landscape at Town entries.	\$ 160,000	2008/2009
Decorative Residential Street Lighting (South)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 200,000 \$ 200,000 \$ 200,000 \$ 200,000	2009/2010 2010/2011 2011/2012 2012/2013 2013/2014
Decorative Residential Street Lighting (North)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 200,000 \$ 200,000 \$ 200,000 \$ 200,000	2009/2010 2010/2011 2011/2012 2012/2013 2013/2014
A-1-A Landscaping & Streetscaping-FDOT Project	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.	\$ 58,300 \$ 367,000 \$ 280,100	2008/2009 2009/2010 2010/2011

<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Grant-Melvin I. Anglin Beach Pavilion Open Space	Construct new pavilion, at east end of Commercial Boulevard including decorative benches, beach showers, lighting, pavers and open space landscaping.	\$ 176,548	2008/2009
Cost Sharing Beach Re-Nourishment	Town's Portion of Beach Renourishment Project.	\$ 200,000	2009/2010
Repair Bridge Terra Mar	Repair Town's portion of bridge entering Terra Mar Island.	\$ 125,000	2008/2009
Townwide Bus Shelters	Townwide Bus Pads and Shelters. Joint program with Broward County.	\$ 85,000	2008/2009
Underground Wiring El Mar	Engineering services, and coordination with FPL, Bellsouth & Comcast. Bury all overhead utilities along El Mar including power lines, cable lines and telephone lines.	\$ 125,000 \$ 1,400,000	2009/2010 2010/2011
Sidewalk Replacement	Townwide sidewalk replacement and repair capital project.	\$ 200,000 \$ 200,000 \$ 200,000 \$ 200,000 \$ 200,000	2009/2010 2010/2011 2011/2012 2012/2013 2013/2014



TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2008/2009
BUDGET
CAPITAL IMPROVEMENT FUND

OBJECT	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
	ACTUAL	ACTUAL	ADOPTED	MANAGER PROPOSED	MANAGER PROPOSED	MANAGER PROPOSED	MANAGER PROPOSED
RESOURCES AVAILABLE							
CARRYFORWARD BALANCE	558,352	-	674,812	-	-	-	-
REVENUES:							
CHALLENGE GRANT - (ANGLIN SQUARE (BEACH PAVILIONS))	-	-	176,548	-	-	-	-
ENHANCEMENT GRANT- (A1A LANDSCAPE&STREETSCAPE)	-	-	-	250,000	647,100	-	-
BROWARD COUNTY - Dept Natural ResouseProtection (Beach)	-	-	-	189,000	-	-	-
INTEREST EARNINGS	190,622	96,652	29,079	75,000	50,000	25,000	12,500
TOTAL REVENUES:	190,622	96,652	205,627	514,000	697,100	25,000	12,500
TRANSFERS IN:							
TRANSFERS FROM GENERAL FUND	2,546,002	4,653,502	2,199,599	5,086,106	2,209,907	1,184,812	1,209,673
	-	1,185,275	-	-	-	-	-
TOTAL TRANSFERS IN	2,546,002	5,838,777	2,199,599	5,086,106	2,209,907	1,184,812	1,209,673
TOTAL RESOURCES AVAILABLE	3,294,976	5,935,429	3,080,038	5,600,106	2,907,007	1,209,812	1,222,173
RESOURCES ALLOCATED							
DEBT PAYMENTS:							
DEBT SERVICE - PRINCIPAL (\$8.7)	1,008,508	1,052,759	1,052,567	1,146,545	1,196,636	9/26/2011 Pd	-
DEBT SERVICE - INTEREST	220,453	176,200	176,394	82,416	32,325	-	-
DEBT SERVICE - PRINCIPAL (\$2.9)	259,635	2,398,282	270,025	292,069	303,756	315,912	328,553
DEBT SERVICE - INTEREST	100,986	128,868	90,596	68,552	56,865	44,709	32,068
DEBT SERVICE - PRINCIPAL (\$1.2)	141,895	610,436	-	-	-	-	-
DEBT SERVICE - INTEREST	20,529	8,756	-	-	-	-	-
TOTAL DEBT SERVICE	1,752,006	4,375,301	1,589,582	1,589,582	1,589,582	360,621	360,621
OPERATING:							
DEPRECIATION / Gasb 34	195,333	205,010	215,261	226,024	237,325	249,192	261,552
TOTAL OPERATING EXPENSE	195,333	205,010	215,261	226,024	237,325	249,192	261,552
CAPITAL PROJECTS:							
JARVIS HALL RENOVATION	6,817	12,293	-	-	-	-	-
A1A LANDSCAPE & STREETSCAPE - FDOT PROJECT**	-	-	58,300	367,000	280,100	-	-
SANITARY SEWER- DESIGN & PERMITTING (TERRA MAR)	-	5,681	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (TERRA MAR)	5,681	30,000	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (SUNSET LANE)	-	72,414	-	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (BEL AIR)	5,681	8,200	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (BEL-AIR)	376,923	5,199,035	-	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (PALM CLUB)	48,352	144,452	-	-	-	-	-
STREET RESURFACING - FLAMINGO TO TERRA MAR	-	-	-	350,000	200,000	-	-
REBUILD BEACH DUNE - VISION	-	-	-	269,000	-	-	-
PINE AVE FROM A1A TO EL MAR STREETSCAPE	-	-	-	130,000	-	-	-
TOWN ENTRY FEATURES - FLAG POLE	18,098	90,376	160,000	-	-	-	-
TOWNWIDE - STREET REPLACEMENT	-	-	-	200,000	200,000	200,000	200,000
DECORATIVE STREET LIGHTING (SOUTH)	-	-	-	200,000	200,000	200,000	200,000
DECORATIVE STREET LIGHTING (NORTH)	-	-	-	200,000	200,000	200,000	200,000
MELVIN ANGLIN SQUARE-GRANT	-	-	176,548	-	-	-	-
MELVIN ANGLIN PAVILION - Projected	2,592	133,669	203,012	-	-	-	-
UNDERGROUND WIRING - EL MAR - DESIGN & PERMITTING	-	-	-	125,000	-	-	-
UNDERGROUND WIRING - EL MAR - CONSTRUCTION	-	-	-	1,400,000	-	-	-
SEAGRAPE DRIVE BEAUTIFICATION PROJECT (NORTHSIDE)	60,311	880,618	387,835	-	-	-	-
WASHINGTONIA SIDEWALKS	-	21,100	15,000	-	-	-	-
COST SHARING BEACH RENOURISHMENT	-	-	-	200,000	-	-	-
REPAIR BRIDGE TERRA MAR	-	-	125,000	-	-	-	-
SEAWALL REPAIRS BEL AIR & TERRA MAR	-	-	-	-	-	-	-
BEACH ACCESS PEDESTRIAN WALKWAYS	21,093	35,990	-	-	-	-	-
FISH HABITAT RESTORATION IMPROVEMENT PROJECT	12,000	-	64,500	-	-	-	-
BUS SHELTERS	-	-	85,000	93,500	-	-	-
TOTAL CURRENT PROJECTS	557,548	6,633,828	1,275,195	3,534,500	1,080,100	600,000	600,000
TOTAL RESOURCES ALLOCATED	2,504,887	11,214,139	3,080,038	5,350,106	2,907,007	1,209,813	1,222,173

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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 5,852 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	7
	Fire Stations	2
	Fire Rescue Stations	2
	Surface Parking Lot	3
Socio-Economic Data:	Consumer Price Index (1) C	6.4%
	Per Capita Personal Income (2)	\$ 38,444
Population Statistics:	Civilian Labor Force (1) A	1,010.0
	Unemployment Rate (1) B	6.1%

Source:

- (1) United States Department Of Labor - Bureau of Labor Statistics
Broward County, Florida
 - A. Number of persons, in thousands, seasonally adjusted (09/08)
 - B. In percent, not seasonally adjusted. (09/08)
 - C. Urban wage earners and clerical workers, base: 1982-84=100, not seasonally adjusted (08/08)
- (2) U.S. Dept. Of Commerce, Bureau of Economic Analysis. Released 03/26/08.

Town Of Lauderdale-By-The-Sea

General Governmental Revenues Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>TAXES & ASSESS-</u>	<u>FRANCHISE & UTILITY FEES</u>	<u>LICENSES & PERMITS</u>	<u>INTER GOVERN- MENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>FINES & FOREITS</u>	<u>INTEREST & MISC.</u>	<u>TRANSFERS & OTHER SOURCES</u>	<u>TOTAL</u>
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	16,806,109
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	11,067,231	1,621,017	200,610	1,260,115	209,990	256,153	945,593	2,711,647	18,272,356
2007/08	10,092,717	1,723,546	167,373	1,159,652	79,196	239,727	587,734	6,340,969	20,390,914

(1) General and Capital Funds

Town Of Lauderdale-By-The-Sea

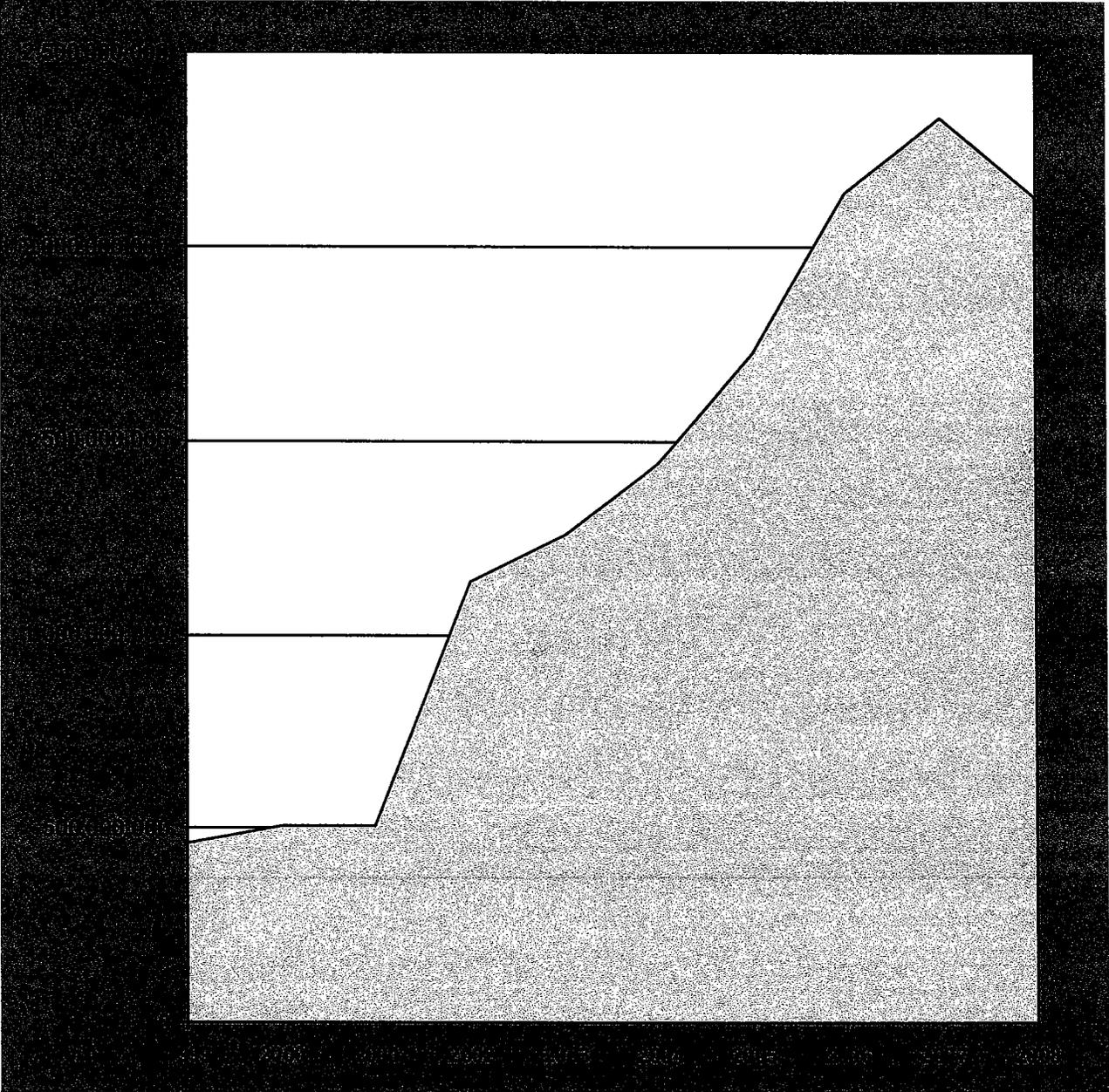
General Governmental Expenditures Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>GENERAL GOV'T</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>ROADS & STREETS</u>	<u>PARKS & RECREATION</u>	<u>TRANS-PORTATION</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>DEBT SERVICES</u>	<u>TRANSFERS</u>	<u>TOTAL</u>
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
2007/08	3,845,925	6,468,324	267,963	901,718	579,557	153,810	6,710,656	4,733,983	4,966,393	28,628,329

(1) General and Capital Funds

Town of Lauderdale-By-The-Sea

Gross Taxable Value Last Ten Fiscal Years



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	-	\$ 2,321,656,228
2003	-	\$ 1,259,147,591	2008	-	\$ 2,126,299,609

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

Fiscal Year	Fiscal Year
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
2008-2009	3.9990

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

Fiscal Year	Operating Millage	Debt Millage	Total Millage
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
2008-2009	3.9990	0.0000	3.9990

**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 & 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>			
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	
2008/09	3.9990	5.3145	7.4170	0.0345	0.6240	1.7059	0.4614	19.5563	

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
1998/99	888,705	-	-	496,000	1,384,705
1999/00	682,564	10,303	-	586,944	1,279,811
2000/01	859,014	43,785	-	1,261,561	2,164,360
2001/02	933,843	19,922	-	462,266	1,416,031
2002/03	1,162,228	13,374	-	525,801	1,701,404
2003/04	1,242,917	11,848	-	559,917	1,814,682
2004/05	1,188,894	35,984	-	726,347	1,951,226
2005/06	1,630,209	122,212	-	1,494,649	3,247,070
2006/07	1,693,219	120,966	176,176	94,649	2,085,011
2008/09	1,543,707	106,040	158,109	312,891	2,120,748

Expenditures

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
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	481	84,664	940,536	130,550	-	1,156,231
2004/05	-	90,304	949,426	1,148,276	-	2,188,005
2005/06	113,646	89,267	995,285	-	168,053	1,366,251
2006/07	118,987	129,720	1,111,087	372,257	165,645	1,897,696
2007/08	70,700	160,895	1,381,718	141,454	1,687,476	3,442,243

Includes: Water, Sewer, Stormwater & Parking Funds
FY 2008-2009 Water and Sewer Funds Eliminated

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

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

Revenues

FISCAL YEAR	FINES & FORFEITURES	INTEREST - MISCELLANEOUS	OTHER FINANCE SOURCE	TOTAL
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
2007/08	5,543	10,739	-	16,282

Expenditures

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
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
2006/07	1,500	7,612	9,112
2007/08	13,596	75,084	88,680

Includes Police Law Training Trust & Law Enforcement Trust Funds

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 \$1,000. 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 \$20,000; 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 in 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.