

*Town of
Lauderdale-By-The-Sea*



Adopted Budget

Fiscal Year 2006/2007

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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, 2005

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town Of Lauderdale By The Sea, Florida for the Annual Budget beginning October 1, 2005. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



Town of
LAUDERDALE-BY-THE-SEA

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

OFFICE OF THE
TOWN MANAGER

Date: July 19, 2006

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

Honorable Mayor and Commissioners:

In accordance with Article V, Section 5.5 (7) of the Town of Lauderdale-By-The-Sea Charter, I am herewith submitting for your consideration the Town Manager's Annual Budget Proposal for the Fiscal Year commencing October 1, 2006.

The budget proposal before you represents the budgetary policy direction expressed to me by the Town Commission throughout the year. As I committed nearly eleven years ago, we are striving each year to improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.

Budget Format

This year's budget document incorporates more of the suggestions of the Government Finance Officers Association (GFOA). For Fiscal Years 1997-1998, 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, and 2005-2006; the Town received the Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation. Though our ratings have become stronger in all categories over the years, we are striving to improve in performance measurement. Extensive management reporting and productivity evaluation is time consuming. It is difficult for a very small number of employees to devote considerable time to meaningful reporting, but we are trying. Only one other small city in Florida receives this award.

COMMISSION AND MANAGEMENT FINANCIAL POLICIES AND PRIORITIES

Management continues to do its best to responsibly manage the Town's resources. Primarily due to Hurricane Wilma, as reflected in the Town's budget report ending in June, the Town had expended 84% of its FY05/06 budget at the point in the year when expenditures should have been 75%. Each of the seven Commissions I have served has charged me with the responsibility of effectively managing the Town's resources and improving upon our financial condition. We continue to closely 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 entity-wide, long-term financial and programmatic policies and goals have been clear for the past eleven years. The administration has worked incrementally to build the financial strength of the Town; increase our tax base through annexation and controlled redevelopment; develop non-ad valorem and user-based revenue sources; hold the line on property taxes; build the Town's financial reserves through proper budgeting strategies; decrease the general operating budget's reliance on parking revenues; decrease the sewer system's reliance on the General Fund; build contemporary administrative, financial, and budgetary systems from the ground up; and incur responsible debt through professional debt administration. We have accomplished much, but must continue in our pursuit to constantly improve.

Our Fund Balance/Carryforward Policy continues to be one of using the year-end carryforward to fund 1) the creation and subsequent increases to the Emergency Reserve and 2) to provide much-needed capital improvements and infrastructure (including debt). The carryforward is not budgeted for general operating expenses. In fiscal year 2006-2007, the fund balance pertaining to the governmental fund will be reviewed in anticipation of paying down the promissory note borrowed for capital improvements to remain within the 10% debt limit set forth by administrative policy.

Available Resources

Prior to FY95/96, the year-end Fund Balance was used for unanticipated expenditures as well as capital expenditures. In FY94/95, due to a number of unbudgeted expenditures in salaries, operating expenses, and capital acquisitions; the Fund Balance was drawn upon very heavily. Because there were no overall appropriated contingency accounts, emergency reserves, enterprise funds or capital improvement program accounts; this led to inadequately controlled expenditures from the Fund Balance.

In FY95/96, the Town began budgeting adequate reserves. Over the past few years, these policies have eliminated the Town's dependence on the year-end Fund Balance. The Town Commission created and maintains 1) an appropriated contingency account for annual operating contingencies, 2) an unappropriated Emergency Reserve account for major unanticipated emergencies, 3) a Capital Improvement Program (CIP) fund for capital reinvestment, acquisition, and infrastructure, 4) a Parking Revenue Improvement Fund (PRIF) to fund parking systems operations and parking improvements, 5) a Vehicle/Equipment Replacement account to properly plan for the replacement of vehicles and major equipment purchases, 6) a Sanitary Sewer Enterprise Fund for repairs and replacement to the Town's aging sanitary sewers, and 7) a Stormwater Utility Fund to provide for the Town's future stormwater sewer and drainage needs. For next fiscal year we are recommending the creation of a height-referendum litigation contingency account to help protect against potential challenges to the upcoming townwide four-story height referendum, should it pass.

Status of Available Reserve/Contingencies/Project Funds

Emergency Reserve

| | |
|--|-------------|
| FY95/96 Emergency Reserve (1 st year) | \$308,360 |
| FY05/06 Emergency Reserve (6/30/06) | \$2,151,454 |

General Fund Balance

| | |
|--|-------------|
| FY05/06 Fund Balance (Projected 6/30/06) | \$4,200,000 |
|--|-------------|

CIP/PRIF/Sewer/Stormwater/Contingencies/Reserves 6/30/06)

| | |
|--|-------------|
| FY05/06 Capital Improvement Fund (Undesignated) | \$2,522,491 |
| FY05/06 Sanitary Sewer Enterprise Fund (Undesignated) | \$1,583,308 |
| FY05/06 Parking Revenue Improvement Fund (Undesignated) | \$29,216 |
| FY06/07 Stormwater Utility Account | \$377,903 |
| FY06/07 Appropriated Contingencies | \$166,358 |
| FY05/06 Vehicle/Equipment Replacement Account | \$312,514 |
| FY06/07 Height Referendum Litigation Contingency Account | \$578,769 |

Total Available Reserve/Contingency/Project Funds

| | |
|---|-------------|
| FY94/95 Fund Balance (Reserve/Contingency/Project Funds) | \$299,991 |
| FY05/06 Available Reserve/Contingency/Project Funds (Projected) | \$5,570,559 |

Of particular importance is the impact of the Town Commission's policies on total available reserve/projected funds. As you can see from the table above, the Town had \$299,991 available for emergencies, contingencies, and capital projects at the end of fiscal year 1994/95; whereas, in fiscal year 2005/06 there was \$5,570,559 available.

FY05/06 BUDGET – THIS YEAR

Accomplishments – Attaining Our Financial and Budgetary Goals and Objectives

I believe the Town Commission can be proud of the number of projects that are underway and your numerous accomplishments over the past fiscal year, some of which are complete, and others will be completed before the end of this fiscal year.

- We completed construction of a \$2.1 million sewer system for Terra Mar Island.

- We completed design and bidding of a \$ 720,000 sewer system for Sunset Lane. Construction is scheduled to start this October.
- We anticipate completing design and bidding of a \$4.4 sanitary sewer system for Bel Air. Construction is scheduled to start this October.
- We received a \$600,000 State appropriation to assist in the construction of sewers and drainage throughout the North Beach area.
- We completed the \$2.8 million project burying all utility lines on A-1-A in the North Beach area.
- We continued the testing, televising, and repairing of leaks in our aging sanitary sewer system to reduce infiltration and inflow and initiated preliminary discussions with the City of Pompano Beach for renewal of our 30-year-old Master Sewer Agreement in the South part of Town.
- We completed construction on the Beach Portal projects for beach entryways at Pine, Washingtonia, Hibiscus, and Datura Avenues and continued to redesign the Beach Pavilion at Commercial Boulevard.
- We negotiated a five-year renewal of your agreement with the Broward Sheriff's Office for police services.
- We continued our implementation of the comprehensive Code Compliance policy adopted by the Town Commission seven years ago utilizing our Zoning Administrator and Code Compliance Officers.
- We completed and are preparing ordinances adopting the complete rewrite of the Town's Unified Land Development Code.
- We purchased additional property for a new parking facility between A-1-A and Bougainvillea Drive for \$3.1 million.
- We finished and implemented the revised Comprehensive Purchasing Manual.
- We successfully implemented our seventh full year of senior recreational programming by operating the Town's first-ever Senior Activity Center.
- We were approved for another grant, our seventh year, for the Community Development Block Grant (CDBG) to assist in the funding of the Senior Activity Center.
- We were approved for another grant, our second year, for the Community Development Broward Beautiful Green Shade Grant program for tree canopy.
- We were approved for another grant, our second year, for the Community Development Broward Beautiful Community Grant program for landscape project.

- We improved our Capital Improvement Program (CIP), expanding upon our five-year project recommendations, refining our project costs, estimates, improving our CIP policy objectives, and undertaking numerous new projects. The Commission approved projects totaling over \$80 million.
- We completed our fifth year of an agreement with Craven Thompson for Town engineering services to improve our ability to speed up implementation of our infrastructure programs and beautification efforts.
- We continue to review, modify, and implement plans with the Florida Department of Transportation for projects to improve State Road A1A including the installation of custom lighting in North Beach and a \$500,000 grant for landscaping improvements.
- We received our ninth award from the Government Finance Officers Association of the United States and Canada, for "Excellence in Financial Reporting" for the Town's Comprehensive Annual Financial Report.
- We prepared and presented the Town's tenth Comprehensive Annual Financial Report (CAFR), which we have submitted to GFOA in hopes of again receiving the Award for Excellence in Finance Reporting.
- We completed and presented (tonight) our tenth comprehensive Annual Operating Budget for fiscal FY06/07. Upon approval by Town Commission we will submit it to the GFOA in hopes of again receiving the Award for Distinguished Budget Presentation.
- We 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 a savings of \$29,598 in the current fiscal year. Since entering the Town in the Premium Credit Program in FY96/97, the Town has saved \$296,154.
- We executed a new consolidated townwide agreement with Waste Management for solid waste collection and disposal.
- We continue to review and improve upon our financial management and investment strategies initiated in FY96/97.
- We held the Town's ad valorem millage rate increase to 4.7, the tenth lowest in Broward County. The Town's ad valorem millage rate in Fiscal Year 1995/1996 was 4.9043, higher than any year in the past 11 years.
- Through annexation and infrastructure/beautification improvements, we increased the Town's total property valuation from \$270,481,288 in FY96/97 to \$2,145,120,642 in FY2005/2006. This represents an increase in total valuation since FY96/97 of approximately 693%.
- We continue to maintain our Class 8 rating in the Community Rating System program, a Federal Emergency Management Agency (FEMA) program that provides a 10% savings to our residents on their Flood Insurance policies.

- We successfully operated our fifth year of the Pelican Hopper bus service with the Broward County Department of Mass Transit.
- We continued our first interlocal agreement with Broward County Water Management Division for waterway maintenance services.

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

Expenditures/Revenues Impacting the Budget During FY05/06

Our analysis of FY05/06 actual expenditures indicates several items that significantly impacted the budget during the current year.

Hurricane Wilma

One major event that had a profound effect on the current year budget was Hurricane Wilma. You will recall the devastating storm hit us within weeks of the beginning of the new fiscal year, considerably later than hurricanes normally hit South Florida. The cost to the Town was significant, and, as you know, the expense is felt throughout the entire Town budget. Though the Town received assistance from other governmental agencies and was reimbursed by the Federal Emergency Management Agency (FEMA) for certain expenditures (\$441,918) the Town cannot make up for the losses incurred from that event. We can only hope that the balance of this fiscal year and FY06/07 will be hurricane free.

Operating-Related Expenditures

- | | |
|---|-------------|
| ▪ Transfer to Parking Fund | \$3,400,000 |
| ▪ Transfer to Capital Improvement Program | \$1,759,916 |

Capital-Related Expenditures

- | | |
|---------------------------------------|----------|
| ▪ Transfer to Stormwater Utility Fund | \$94,649 |
|---------------------------------------|----------|

Revenues

- | | |
|--------------------------|-----------|
| ▪ Interest Earnings – up | \$167,004 |
| ▪ Property Taxes – down | \$130,055 |
| ▪ Parking Meters – down | \$101,431 |
| ▪ Parking Fines – down | \$29,736 |

- | | |
|------------------------|----------|
| ▪ Utility Taxes – down | \$84,528 |
| ▪ Franchise Fees – up | \$24,686 |

FY06/07 BALANCED BUDGET – NEXT YEAR

Next year's budget proposal and tax rates are based upon my previous discussions with and direction of the Town Commission, FY05/06 year-end budget projections based on our best available financial data to date, recommendations from staff, and administrative review. The budget is balanced pursuant to the laws of the State of Florida.

The Town Manager's total proposed FY2006/2007 General Fund budget, including operating expenditures and budgeted transfers, total \$15,604,696. This represents an increase of \$173,231 or approximately 1.12% more than the FY05/06 amended budget. In order to fund the budget, all revenue sources have been reviewed. This equates to an operating millage rate for FY2006/2007 of 4.70. The gross taxable value for FY2006/2007 is \$2,145,120,642 – an increase of approximately 24.12% over the current year. The All-Funds budget totals \$25,928,997.

Entity-wide, Short-term Policy Initiatives and Budgetary Goals and Objectives for FY06/07 To Meet Our Mission

The following are brief summaries of my recommendations concerning major entity-wide, short-term policy initiatives, goals and objectives that should be established or carried out in the coming fiscal year(s) to meet our mission. Though many of these policies were set by former Town Commissions, others will be addressed at individual Town Commission meetings where these topics will be considered.

Budget Considerations

As we approached this year's Budget Proposal, there were several things having major impact on the budget.

Height Referendum

The most pressing issue in next year's budget, and the issue with possibly huge financial ramifications, is the potential litigation resulting from an initiative that passed in March imposing a townwide, four-story height limit on areas of the Town that currently are zoned to allow fifteen-story buildings. Over \$20 million in claims have been presented to the Town. The Town Attorney and staff's analysis of this referendum requires that the Town take the following precautionary action:

1. Budget \$225,000 in legal costs
2. Budget \$75,000 for an educational program concerning the height referendum should legal action look unfavorable
3. Budget \$578,769 in a Litigation Contingency Account for possible claims resulting from passage of the proposed referendum
4. Postpone new capital projects, pushing them into FY2007-2008

There is a possibility that compromise legislation may be approved that will obviate the need for the above measures in November. Unfortunately, the outcome is unknown, and it is important the Town makes preparations.

Annexation Transition

The successful annexation of the Intracoastal Beach Area has had an enormously positive affect on the Town's budget. It has also required that the Town continue to budget for increases in improvements to the residents of that area that were promised in our annexation agreement with them. Two primary improvements that have impacted the budget are 1) the North Beach Area's requirement that the Town bury utility cables and 2) the Town design, permit, and construct sanitary sewers and drainage throughout the Area where needed. The utility lines are buried, and the Terra Mar sewers are in and will be operational by the end of the current year. The Bel Air, Sunset Lane, and Palm Club sewers are yet to be constructed. The South Beach Civic Association, as the Area's representative board, requested capital improvements including burying of all overhead wiring along A1A, sewers and drainage and neighborhood beautification projects. The projected costs will exceed \$14 million.

Fire Rescue Service Delivery

At the request of the South Beach Civic Association, we reviewed our options to reduce the cost of Fire Rescue Services in the North part of Town. For fiscal year 06/07, the Broward Sheriff's Office and the Volunteer Fire Department will continue to provide a town-wide, consolidated Fire Service (agreement October 1, 2004). However, the Town Commission is requesting staff to review the Town's Fire Rescue options again, and see if a better, less expensive option is possible. We will continue to review this in FY2006/2007.

Capital Improvements

For eleven years I have recommended that 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. Most of the available funds were spent on repairs and major overhauls to the Town's sanitary sewer system. Following annexation, major expenditures were made and are planned for sanitary sewers in the North Beach area.

The Town Commission has continually requested 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) successfully annexing the Sea Ranch Condominiums; 3) successfully annexing the Intracoastal Beach Area; 4) engaging an engineering firm and Town Engineer, Craven and Thompson to assist the Town Planner in quickly undertaking project design, preparation, and administration; 5) developing an \$80 million capital improvement program; 6) borrowing and subsequently restructuring \$10 million on a ten-year bank loan in Fiscal Year 2001-2002, 7) borrowing an additional \$8 million in Fiscal Year 2004-2005, and 7) completing numerous projects in the past five fiscal years. The annexations were successful, the Town's financial picture is excellent, the

Town Engineer was engaged, the \$18 million was borrowed and restructured, and the impact has been tremendous in being able to undertake and complete so many projects in a few years. Our 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 annual loan payment is approximately \$1.7 million.

Code Enforcement

The Town Commission expressed its desire for us to improve upon our code enforcement efforts six years ago. In response, I prepared a comprehensive code enforcement policy recommendation that was adopted by the Town Commission. This year the Department of Development Services and the Town Attorney completed an exhaustive, albeit cumbersome review of the Code. The Commission adopted the Unified Land Development Code with some modifications. During FY 06/07 we will continue with the process and will be bringing you more ordinances in the future. The community has requested stricter code enforcement, and they deserve our best efforts.

Redevelopment

In conjunction with the appointment of a Master Plan Steering Committee, the Town continues to pursue the development of a Master Plan. As directed by the Commission, the Master Plan Steering Committee submitted a Master Plan prepared by Peter J. Smith, & Company, Inc., for the Commission's consideration. After several reviews and joint meetings, the Town Commission approved the Master Plan.

The Master Plan focuses on various improvements securing and promoting the public welfare of the citizens and residents of the Town. The Plan takes into consideration such issues as drainage, traffic control, the viability of the downtown business district, plans for ensuring the continued success of the hospitality trade, redevelopment within the Town, transportation, and provisions for improvements to the Town's infrastructure.

In FY 2004-2005, the Commission moved forward by preparing and scheduling a variety of improvements listed in the Master Plan. Specific improvements being targeted are "gateway" entrance-into-town features; the redesigning of El Mar Drive to address pedestrian safety, drainage, and underground utilities; townwide swale maintenance and reconfiguration to address proper drainage; and, the completion of a unified land development plan.

Additionally, in FY2004-2005, the Town Commission undertook an Economic Feasibility Study by Goodkin and Associates. This study, too, was reviewed by the Master Plan Steering Committee and submitted to the Commission. The findings, which encourage the redevelopment of Commercial Boulevard and El Mar Drive as a local entertainment destination, serve as a catalyst and guideline for Town redevelopment efforts.

In the current year, FY2005-2006, the Commission established an Economic Development Task Force to explore the possibility of creating a Community Redevelopment Agency (CRA) and funded the necessary consultant's Blight Study as preparatory work to create the CRA. The study should be presented to the Commission

by the end of this year. The Economic Development Task Force recommended budgeting \$100,000 in FY2006-2007 to continue the process.

The Town is moving strongly into high-quality redevelopment. Improved infrastructure, updated zoning protection, new buildings with improved architecture, increased beautification, 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. If there is no redevelopment, the alternative will be higher taxes and reduced quality of life.

Administrative Reforms and Budgetary Policy Development

As you know, my recommendations for the eleven years have been geared to improving the financial and administrative systems of the Town within our limited staffing capabilities. Our ongoing policies are to improve our economic redevelopment; increase user-based fees; increase grant acquisitions; critique all status quo systems and operations; expand our tax base through annexation; recover operational and administrative costs where possible; and build reserves for emergencies, capital improvements, parking improvements, sewer renewal and replacement, and fleet management. Our staff resources are carefully evaluated annually in line with future requirements. A new purchasing manual was completed this year. New human resources policies should be completed in the coming year. We have also recommended debt and are conducting professional debt administration.

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 public safety.

FY06/07 EMERGENCY RESERVE

The Town Commission and I concurred that the Town should maintain an adequate Emergency Reserve in the event of a major catastrophe or other emergency. Financial institutions regularly expect 5% of municipalities' operating budgets to be held in reserve. We exceeded our initial two-year target date by covering in our first year the uninsured liability on our property as well as reserving two months of operating expenses in the event of a major catastrophe.

In FY1997/1998, I recommended that we increase the reserve to cover the uninsured liability on our buildings (\$61,700) plus three months operating expense (\$986,755) and increase the Emergency Reserve to \$1,000,000. Though, in my opinion, that was more than was necessary for the Reserve, a small, oceanside town (see pg. III) is more vulnerable to major catastrophes.

Since the time of my original recommendation, we have successfully annexed a larger area than previously comprised the old Town. Additionally, our commitment to capital improvements and infrastructure has profoundly increased our capital liabilities. For these reasons, I believe the projected \$2,151,454 is sufficient to provide for the Town's

emergency needs. I am recommending that we maintain an Emergency Reserve at its current level. This may seem like an excessive reserve. Remember, however, that if the Town is ever hit by a major hurricane tidal surge, it will devastate the entire Town. A larger coastal community, such as Fort Lauderdale, would experience a much smaller impact to their entire city.

The Town is in business to provide needed services and infrastructure for our citizens. As a general rule, if a city's reserves are sufficient, its services are satisfactory to the residents, and its infrastructure needs are being met; then budgetary surplus should be returned to the taxpayers in the form of tax relief. I believe our Emergency Reserves are adequate, our services must continue to improve, and our capital project and infrastructure needs remain critical. It is crucial that we prepare for possible claims resulting from the townwide four-story height limit referendum. Additionally, we have one of the lowest millages in Broward County.

New Expenditures That Will Impact the FY06/07 Budget

Our analysis of proposed FY06/07 expenditures indicates several items that will impact the budget during the coming fiscal year.

Our repairs to the sanitary sewers seem to have reduced our inflow problems and stabilized our sewer charges. We anticipate maintaining the same sewer charges for FY06/07. We have experienced a greater reduction in inflow as we continue repair and maintenance of the sanitary sewer system in our Sanitary Sewer Enterprise Fund. It is difficult to anticipate the actual experience for the coming year.

Though we have improved our financial base and reserves, the spending of substantial funds for major infrastructure and beautification that began two fiscal years ago must continue for fiscal year 2006/2007 and beyond. You, no doubt, noted that our total available reserves/contingencies/project funds in the coming fiscal year have decreased in FY06/07. The expenditure that most greatly impacts next year's budget will be our continued investment in capital improvements and the possible height referendum.

Ongoing annual operating costs that will impact next year's or future year's budget attendant to our capital improvements and infrastructure are:

- Town Entrance Upgrades: Maintenance of planting beds around upgrades (\$2,500).
- Electric Service for project lighting: (\$1,800).
- Four Beach Portals: Utilities and Landscape Maintenance (\$32,500).
- Seagrape Drive Beautification: Landscape Maintenance (\$4,500).
- Washingtonia Beach Park: Landscape Maintenance (\$2,600).
- Commercial Boulevard Improvements: Landscape Maintenance (\$10,500)
- Municipal Park: Landscape Maintenance (\$15,000)

The Town Commission's budgetary policy is to give cost-of-living adjustments (COLA) not to exceed 5% 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 (5.8% as of May 2006). We have calculated the increases at 5% at the time the budget is being prepared. It is important that employee base salaries keep up with the rate of inflation. Commission COLA's are set at 5% by policy. As in the past, Donations are unfunded by the Administration. Total requests are \$17,535 excluding the Community Performing Arts Center, which is included in the recreation budget.

Other items affecting expenditures:

Executive:

Broward County Pollworkers (\$15,000)
Reformatting and printing of Code Of Ordinances (\$12,000)

Legal

Height Referendum Legal Costs (\$250,000)
Labor-Personnel Rules and Regulations rewrite (\$100,000)

General:

Legislative Consultant (\$26,400)
Grants Proposals (\$10,000)
Public Information Contractor (\$66,645)
Planning & Municipal Support Studies (\$35,000)
Height Referendum Educational Program (\$75,000)
Emergency Management Consultant (\$100,000)

Municipal Services:

Expanded Street Sweeping (\$100,510)
Expanded Beach Cleaning (\$146,782)

Development Studies:

Community Redevelopment Area (CRA) - Analysis (\$50,000)
Zoning & Code Enforcement Support (\$7,500)
Master Plan Committee (\$12,000)
GIS Data Base (\$25,000)
Comprehensive Plan Amendments (\$20,000)
Planning Assistance (\$17,500)

Our group medical insurance benefit with Blue Cross covers most of our rank and file full time employees and management employees and their family (excluding part-time employees); the Town's liability insurance with the Florida League Of Cities covers automobiles, property, flood, windstorm, performance bonds and general liability coverage; however, the rising cost of insurance will require a new contract this October. At that time, we will readdress the Town's insurance providers and policies. The analysis is currently underway as property values are being revised and assets are being reviewed.

Revenues That Will Impact The FY 06/07 Budget

Our analysis of the current FY05/06 revenues indicates a few items that will impact the budget during the coming year. User Fees are increased 5% annually by Town Policy:

Parking Permits will increase next year:

1. Employee permits - \$8.20 monthly
2. Hardship permits - \$81.40
3. Real estate broker hardship permits - \$81.40
4. Town resident beach permit - \$17.02

Tennis Court fees will increase slightly next year:

1. Single family - \$48.83
2. Duplex - \$73.27
3. 3-12 units - \$105.86
4. 12-50 units - \$203.60
5. Over 50 units - \$325.79

Based on the year to date actual revenues and expenditures for FY05/06 and our projections for FY06/07, property taxes may be maintained at their current level for the Town in order to fund next year's operations. I am recommending the Commission follow past practice and set the Proposed Millage at 4.99.

To fund the FY06/07 operating budget as proposed, including the traditional .29 mills, an increase is necessary in the Proposed Millage (4.99). We will have to advertise an increase in taxes because of the Trim Bill and the additional .29 normally set by the Commission for the Proposed Millage. If the Commission sets the Tentative Millage at 4.70 mills in September, converted to dollars, a citizen with property assessed at \$300,000 with a \$25,000 homestead exemption would pay \$1,293 that would be the same amount as the current year. The Town receives approximately 20% of our residents' local taxes. Approximately 80% of local taxes go to the Broward County Government, Broward County School Board, and other local jurisdictions.

SUMMARY

As you know from my past budget proposals, I try very hard to avoid any increase in the ad valorem millage, adequately fund our operations, and simultaneously address our very urgent need for capital projects and community revitalization. We have held the millage at 4.70 mills for five consecutive years, and due to this years increase in property assessments, I believe the Commission can hold the final millage at 4.70 mills.

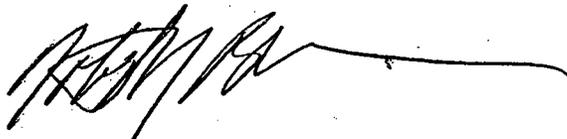
Commission direction is necessary in order to finalize the budget document, set the Proposed Millage, and notify the property owners. The Proposed Millage must be set prior to July 30. Please be reminded of the following:

- The Proposed Millage you are setting tonight may be reduced at your first public hearing in September, but cannot be increased without special mailings to residents.
- The Tentative Millage is set at our first public hearing in September and may be reduced at the second public hearing but not increased.
- The Final Millage must be set at your final public hearing in September and may not be changed.

We will make modifications to the Proposed Budget pursuant to the Town Commission's workshop, update our Fund Balance projection, and account for any unanticipated expenditures/revenues prior to the first public hearing where you will set the Tentative Millage. If desired, you can lower the proposed ad valorem millage during your public hearings.

My thanks to the staff for their participating in the development of this budget. Esther Colon and Finance staff deserve special recognition for their tireless efforts.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Robert R. Baldwin', with a long horizontal line extending to the right.

Robert R. Baldwin
Town Manager



Town of
LAUDERDALE-BY-THE-SEA

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

OFFICE OF THE
TOWN MANAGER

Addendum

Date: September 30, 2006

Mayor Oliver Parker
Vice-Mayor John L. Gianni
Mayor Pro Tem Chuck Clark
Commissioner Jerry McIntee
Commissioner Jim Silverstone
4501 Ocean Drive
Lauderdale-by-the-Sea, FL 33308-3610

Honorable Mayor and Commissioners:

This addendum will summarize the various modifications made to the FY06/07 Town Manager's Proposed Budget presented on July 26, 2006. These changes reflect the policy decisions made by the Town Commission at your budget workshop, the first Public Hearing on September 14, 2006, second Public Hearing on September 28, 2006, and updated information prepared since the last public hearing. They are as follows:

- 1) The Commission approved donations to various groups including the Area Agency on Aging (\$7,435), Kids Voting Broward (\$1,155), Women in Distress (\$1,546), Family Central, Inc. (\$525), Boy Scouts (\$1050), and the Broward Coalition for the Homeless (\$608), a total of \$12,319.
- 2) The Commission increased General Liability for street lights (\$16,000), decreased Contingencies (\$28,319) and eliminated the Litigation Contingency account (\$578,769). The total change to General Government was a decrease of \$591,088.
- 3) The Commission increased Capital Outlay – Machinery/Equipment (\$24,000) and decreased Vehicle Leases (\$17,000). The total increase to Public Works was \$7,000.
- 4) The Commission decreased the Community Services budget by \$7,000.
- 5) The Commission maintained a residential Fire Assessment rate of \$260 per dwelling unit with attendant non-residential schedule, leaving the rate for FY06/07 the same as in FY05/06.

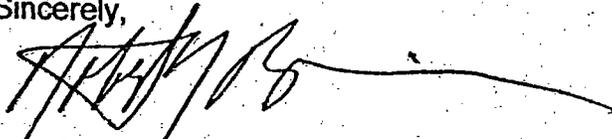
6) The Commission maintained the stormwater utility fee at \$7.00 per unit, leaving the rate for FY06/07 the same as in FY05/06.

7) Miscellaneous changes to projects including a) Bel Air Design, b) Terra Mar construction), c) Sunset Lane (Sanitary Sewer Projects) in the CIP and Leisure Tower/Bougainvilla Parking Lots in the Parking Fund. As a result of these changes, carryforward balances have been adjusted.

The final approved total millage for next fiscal year is 4.35 mills (operating-- 4.35 mills; debt -- 0 mills). The FY06/07 General Fund budget \$15,025,927. The All-Funds FY06/07 budget is \$25,627,544.

On behalf of the Town staff, please accept my thanks and appreciation for your careful deliberations in preparing this final budget document.

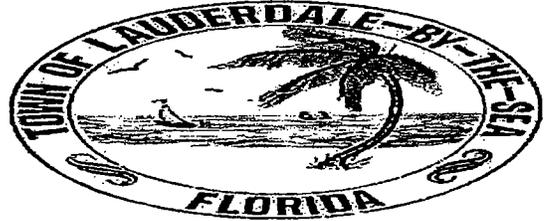
Sincerely,

A handwritten signature in black ink, appearing to read 'R. Baldwin', with a long horizontal flourish extending to the right.

Robert R. Baldwin
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

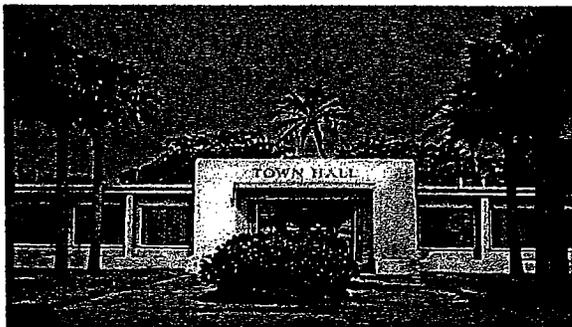


The Town of Lauderdale-By-The-Sea has a year-round population of approximately 6,278 residents. The peak seasonal population is approximately 9,800. The Town is primarily a residential community. The major industries within the Town are retail trade, tourism/hospitality, finance, insurance and real estate.

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

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

CITY GOVERNMENT



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

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

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

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

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

RECREATION

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



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

CLIMATE

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



HOSPITAL FACILITIES

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

TRANSPORTATION

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

HIGHWAYS

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



AIR TRAVEL

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



BUS LINES

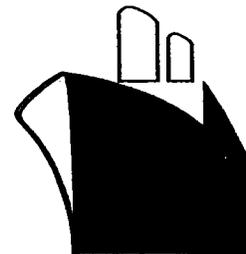
The Town operates a community bus, which provides residents local transportation year round.

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



SEA

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



EDUCATION

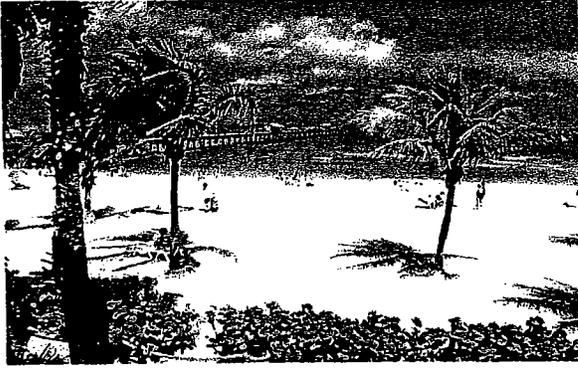
The Town of Lauderdale-By-The-Sea does not have any schools located within its jurisdiction. However, children who reside within the Town have numerous educational opportunities in the surrounding areas, the Broward County School System and many other private and parochial schools.



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

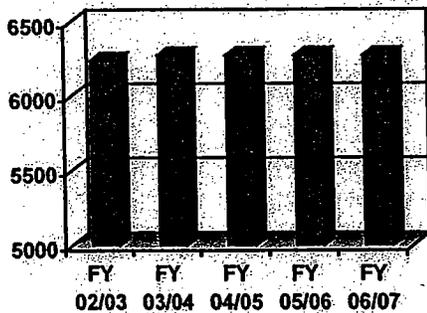


Because of the Town's prime seaside location it can be expected to participate in the region's economic growth from tourism and other industries. The popularity of our beaches continues to push our property values upward.



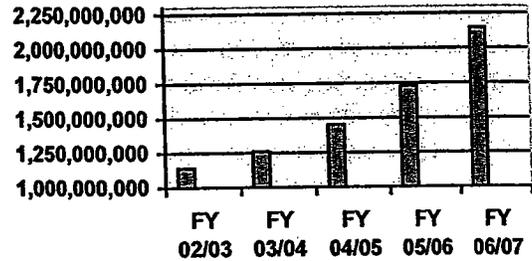
The Town successfully annexed unincorporated areas in fiscal years 1997-1998, 2001-2002, 2002-2003, which significantly contributed to the Town's economic growth. The Town's population increased from 2,990 in 1990 to a current population of approximately 6,300 in 2006.

Population Growth



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.

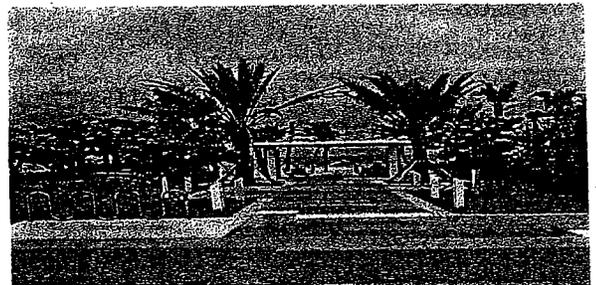
Property Value



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.



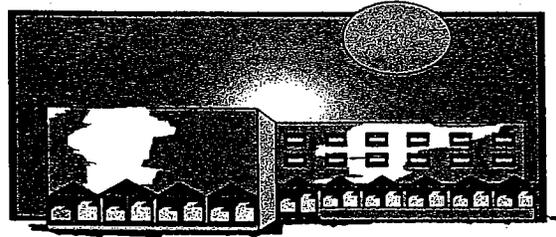
Washingtonia Avenue
(Before and After Beach Access Portal)



05/31/2006

Property Value and Construction

Last Five Fiscal Years



| Fiscal Year | Gross Taxable Value | Construction Values | Amortized Values |
|-------------|---------------------|---------------------|------------------|
| 2001-2002 | \$ 994,182,340 | \$ 2,638,367 | \$1,767,578 |
| 2002-2003 | \$1,141,197,502 | \$34,395,973 | \$4,515,593 |
| 2003-2004 | \$1,259,147,591 | \$31,375,857 | \$5,529,443 |
| 2004-2005 | \$1,453,739,511 | \$28,405,783 | \$6,327,157 |
| 2005-2006 | \$1,728,443,066 | \$38,504,450 | \$15,474,101 |

Source: Broward County Building Department, 3000
Broward County, Florida, 33401

| Taxpayers | | Type of Business | Gross Taxable Value |
|---------------------------------------|----|----------------------|---------------------|
| Windsor – Bainbridge LLC | 1 | Condominiums | \$ 23,327,632 |
| Village By The Sea LLC | 2 | Condominiums | \$13,560,832 |
| TRG-Aquazul LTD | 3 | Condominiums | \$9,842,190 |
| Pier Point LLC | 4 | Condominiums | \$9,589,699 |
| Costa Del Sol – Time Share | 5 | Condominiums | \$8,639,922 |
| TFV Properties LTD | 6 | Holiday Inn Hotel | \$8,581,380 |
| Chateau De Mer LLC | 7 | Condominiums | \$7,126,360 |
| Stanco Mgt. Inc. – Time Share | 8 | Condominiums | \$ 6,369,950 |
| Driftwood Beach Club, Inc.-Time Share | 9 | Condominiums | \$ 4,934,340 |
| Edmondson, James P. | 10 | Sea Watch Restaurant | \$ 4,837,760 |

Source: Tax Roll of Broward County, Florida
10/01/06

Population



| 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% |
| 2006 | 6,278 | 94.9% | 1,777,638 | 9.5% | 17,789,864 | 11.3% |

| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 |
|---|----------|----------|----------|----------|----------|
| NO. OF EMPLOYEES Full Time & Contractual | 120.5 | 126.5 | 136.5 | 134.5 | 155.5 |
| POPULATION | 6,243 | 6,278 | 6,278 | 6,278 | 6,278 |
| EMPLOYEES (Per 1,000 Population) | 19.30 | 20.14 | 21.74 | 21.42 | 24.77 |

Town of Lauderdale-By-The-Sea
List Of Principal Officials
October 01, 2006

TOWN COMMISSION

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

TOWN MANAGER

Robert Baldwin

TOWN ATTORNEY

James A. Cherof

TOWN CLERK

Alina Medina

FINANCE DIRECTOR

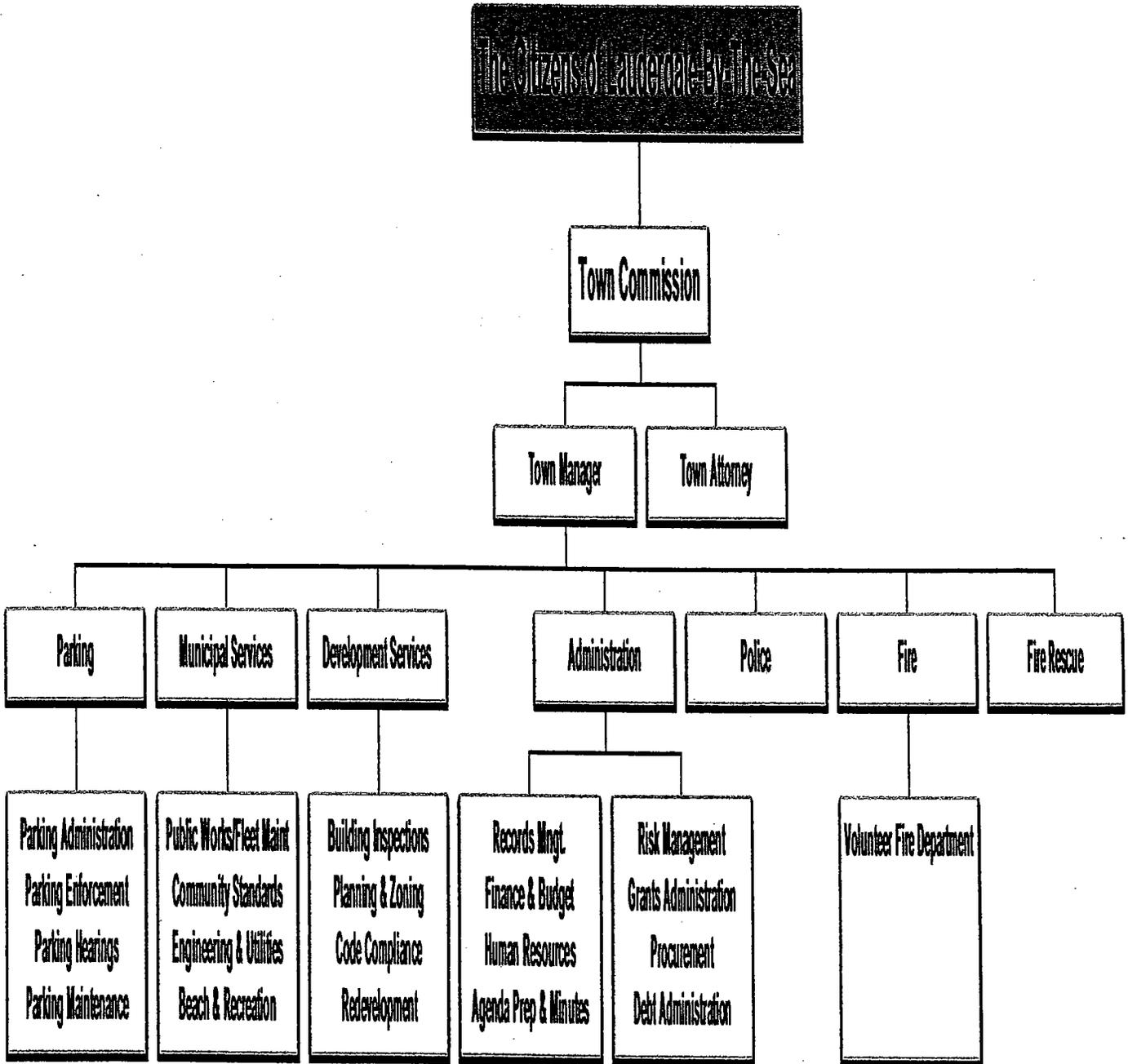
Esther Colon

TOWN AUDITORS

Rachlin Cohen & Holtz LLP
Certified Public Accountants & Consultants

Town of Lauderdale-By-The-Sea Organizational Chart

October 01, 2006



**Town of Lauderdale-By-The-Sea
Fiscal Year 2006/2007
Budget Timetable**

| <u>Date:</u> | <u>FY 2006/2007 Budget Preparation Activity</u> |
|---------------------|---|
| March 01 | Budget data is collected and assembled. |
| March 31 | Budget Preparation Worksheet given to Departments |
| May 26 | Completed Department Budget Worksheets Due |
| June 1 - June 10 | Department Budget Meetings w/ Town Manager |
| June 13 - June 24 | Town Manager conducts Budget Review |
| June 30 | County Property Appraiser certifies preliminary tax roll |
| July 19 | Town Manager presents proposed budget to Town Commission |
| July 26 | Budget Workshop Commission approves proposed millage rate |
| September 14 | First public hearing held at 7:00 PM in the Commission Chambers. Commission adopts tentative millage rate and budget. |
| September 28 | Second public hearing held at 7:00 PM in the Commission Chambers. Commission adopts final millage rate and budget. |

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

THE BUDGET: THE PROCESS BEGINS

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

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

BUDGET CALENDAR

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

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

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

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

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

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

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

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

Town Commission Approval

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

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

The Adopted Budget: The Process Continues

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

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

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

Basis Of Budgeting

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

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

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

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

Basis Of Accounting

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

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

Budgetary Control

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

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

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, any revisions that alter the total appropriations of any fund must be approved by the Town Commission. 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.

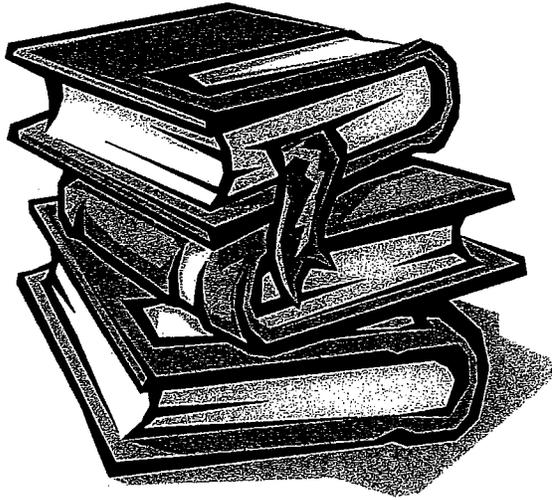


How To Read The Budget Document

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.

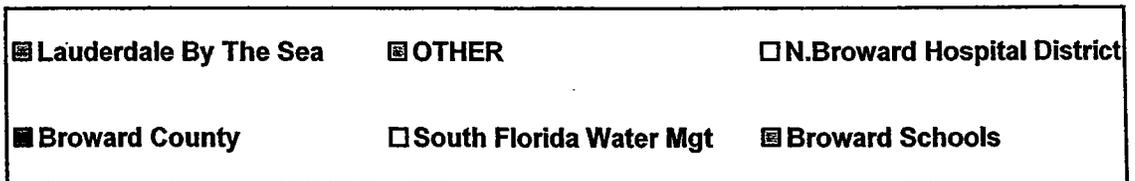
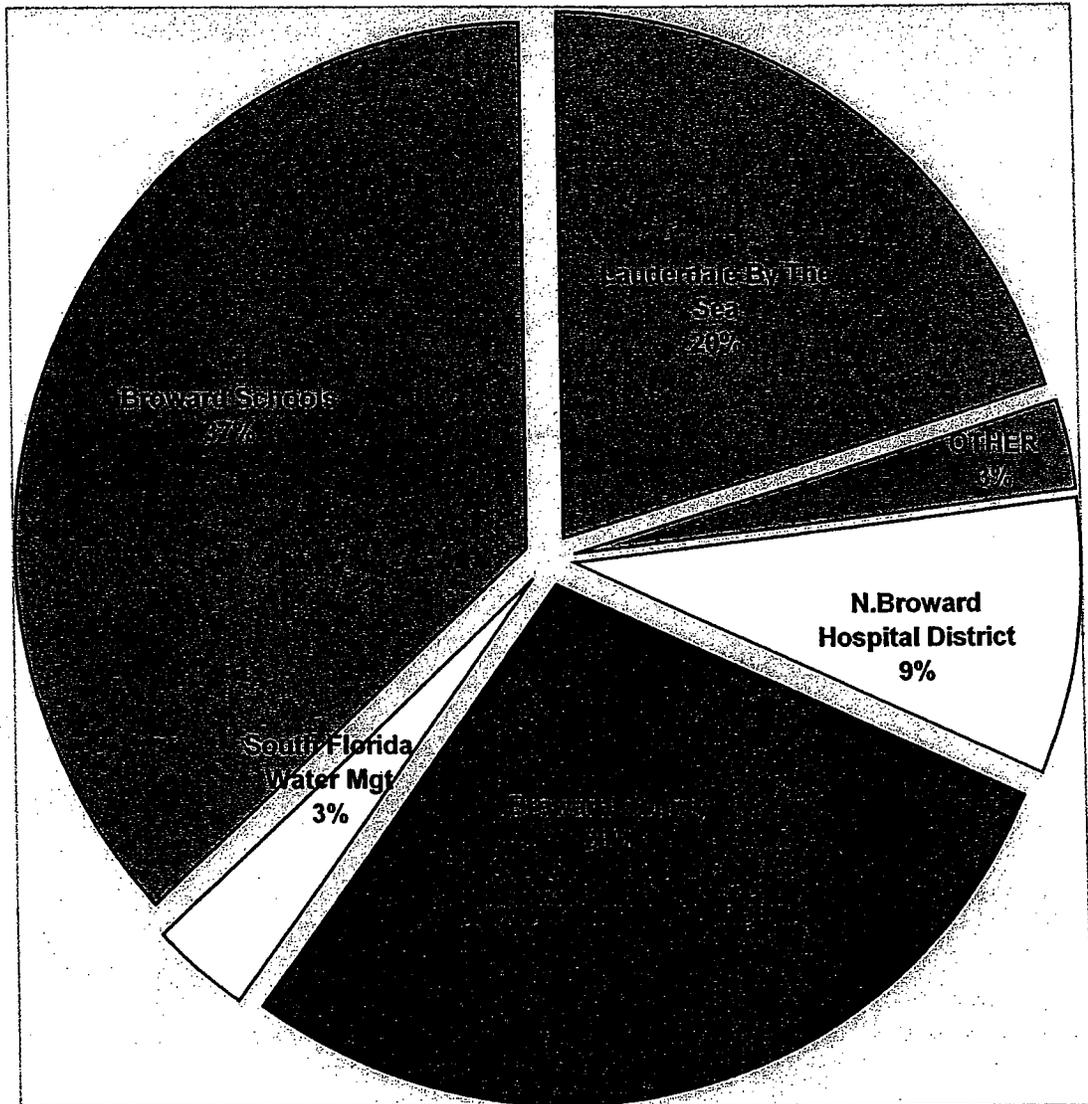
3. The Budget as a Financial Plan

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

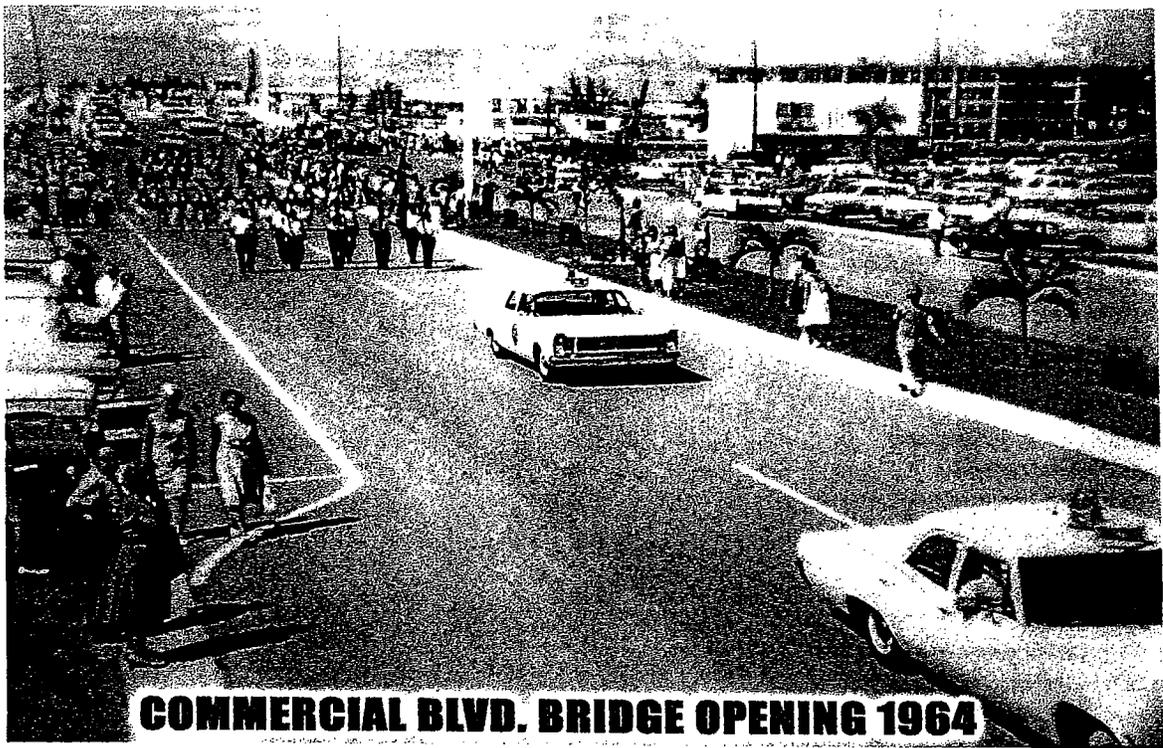


**Comparative Position Count (Funded Positions)
2002/2003 - 2006/2007**

| POSITION TITLE | POSITION COUNT FY 02/03 | POSITION COUNT FY 03/04 | POSITION COUNT FY04/05 | POSITION COUNT FY05/06 | POSITION COUNT FY06/07 |
|--------------------------------------|--|--|---------------------------------------|---------------------------------------|---------------------------------------|
| 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 | 1 | 1 | 1 |
| Town Clerk | 1 | 1 | 1 | 1 | 1 |
| Chief Deputy Town Clerk | 1 | 1 | 1 | 1 | 1 |
| Executive Secretary | 1 | 1 | 1 | 1 | 1 |
| Office Specialist | .5 | .5 | 1 | 1 | 1 |
| Finance Director | 1 | 1 | 1 | 1 | 1 |
| Accountant | 1 | 2 | 1 | 1 | 0 |
| Accounting Specialist | 1 | 0 | 1 | 1 | 2 |
| Accounting Technician | 0 | 1 | 1 | 1 | 1 |
| Total Administration | 8.5 | 9.5 | 11 | 10 | 10 |
| Attorney (Contracted) | | | | | |
| Town Attorney | 1 | 1 | 1 | 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 | 4 | 4 |
| 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 | 28 | 28 |
| Fire-Fire Rescue (Contracted) | | | | | |
| Battalion Chief | 1 | 1 | 1 | 1 | 1 |
| Fire Administrator | 0 | 0 | 0 | 1 | 0 |
| Fire Inspector (Part-Time) | .5 | .5 | .5 | 0 | 0 |
| Firefighters (Volunteers) | 31 | 31 | 39 | 39 | 61 |
| Firefighters/Paramedics | 21 | 21 | 21 | 21.5 | 21.5 |
| Total Fire Department | 53.5 | 53.5 | 62.5 | 62.5 | 83.5 |

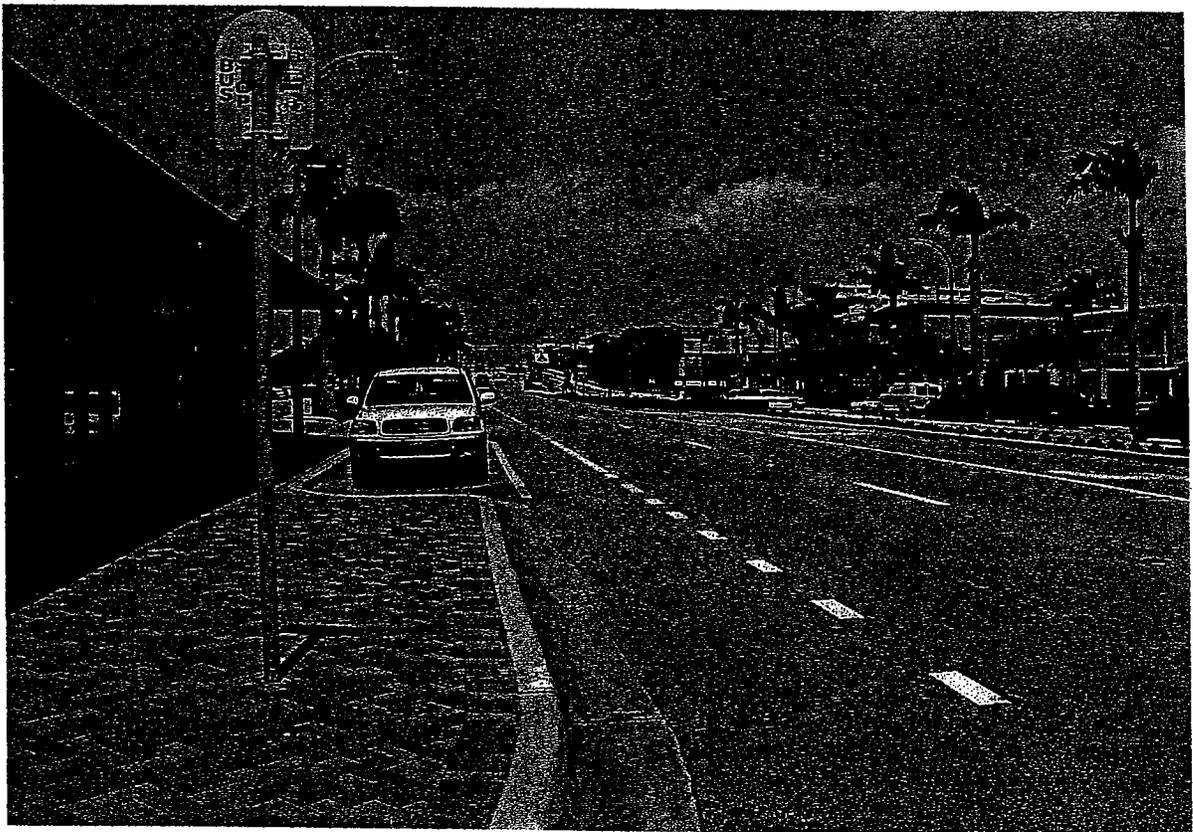
**Comparative Position Count (Funded Positions)
2002/2003 - 2006/2007**

| POSITION TITLE | POSITION COUNT FY 02/03 | POSITION COUNT FY 03/04 | POSITION COUNT FY04/05 | POSITION COUNT FY05/06 | POSITION COUNT FY06/07 |
|--|--|--|---------------------------------------|---------------------------------------|---------------------------------------|
| Public Works | | | | | |
| Municipal Services Director | 1 | 1 | 1 | 1 | 1 |
| Special Projects Coordinator | 0 | 1 | 1 | 1 | 0 |
| Executive Secretary | 0 | 1 | 1 | 1 | 1 |
| Maintenance Supervisor | 1 | 1 | 1 | 1 | 1 |
| Maintenance Worker I | 5.5 | 6.5 | 6.5 | 7 | 4 |
| Com. Standards Supervisor | 1 | 1 | 1 | 1 | 0 |
| Maintenance Worker II | 4 | 5 | 5 | 4 | 2 |
| Maintenance Worker III | 0 | 0 | 0 | 0 | 1 |
| Town Engineer (Contracted) | 0 | 0 | 1 | 1 | 1 |
| Total Public Works | 12.50 | 16.50 | 17.5 | 17 | 11 |
| Community Standards | | | | | |
| Special Projects Coordinator | 0 | 0 | 0 | 0 | 1 |
| Com. Standards Supervisor | 0 | 0 | 0 | 0 | 1 |
| Maintenance Worker II | 0 | 0 | 0 | 0 | 1 |
| Maintenance Worker I | 0 | 0 | 0 | 0 | 3 |
| Total Public Works | 0 | 0 | 0 | 0 | 6 |
| Development Services | | | | | |
| Director of Development Services | 0 | 1 | 1 | 1 | 1 |
| Zoning/Code Supervisor | 1 | 1 | 1 | 1 | 1 |
| Town Planner (Contracted) | 1 | 1 | 1 | 1 | 1 |
| Town Engineer (Contracted) | 1 | 1 | 0 | 0 | 0 |
| Senior Office Specialist | 1 | 1 | 1 | 1 | 1 |
| Code Enforcement Officer | 2 | 2 | 2 | 2 | 2 |
| Total Development Services | 6 | 7 | 6 | 6 | 6 |
| Parking Enforcement | | | | | |
| Parking Enforcement Supervisor | 1 | 1 | 1 | 0 | 0 |
| Office Specialist (Part-Time) | .5 | .5 | 0 | 0 | 0 |
| Parking Enforcement Officers | 3 | 3 | 3 | 3 | 3 |
| F-T Meter Repair Technician- See Parking Fund | 1 | 1 | 0 | 0 | 0 |
| Total Parking Enforcement | 5.5 | 5.5 | 4 | 3 | 3 |
| SEWER FUND | | | | | |
| Maintenance Worker I | .5 | .5 | .5 | .5 | 1 |
| PARKING FUND | | | | | |
| Meter Repair Technician | 0 | 0 | 1 | 1 | 1 |
| <hr/> | | | | | |
| TOTAL POSITIONSALL FUNDS..... | 120.5 | 126.5 | 136.5 | 134.50 | 155.50 |



COMMERCIAL BLVD. BRIDGE OPENING 1964

Commercial Boulevard – 42 Years Later



Broward County Cities

Millage Rates Fiscal Years 2003, 2004, 2005, 2006, 2007

| Municipality | Fiscal Year 03/04 Total Millage | Fiscal Year 04/05 Total Millage | Fiscal Year 05/06 Total Millage | Fiscal Year 06/07 Total Millage | Fiscal Year 06/07 Millage Ranking |
|-----------------------|--|--|--|--|--|
| Weston | 1.5235 | 1.5235 | 1.5235 | 1.5235 | 1 |
| Hillsboro Beach | 4.0390 | 3.5650 | 3.2358 | 2.8159 | 2 |
| Southwest Ranch | 3.0000 | 3.0000 | 3.0000 | 3.0000 | 3 |
| Lazy Lake | 6.3312 | 5.4400 | 5.3994 | 4.4736 | 4 |
| Lighthouse Point | 4.1308 | 3.9669 | 3.8860 | 3.8387 | 5 |
| Pompano Beach | 4.8888 | 4.3000 | 4.2430 | 4.1531 | 6 |
| Parkland | 4.1000 | 4.1000 | 4.1000 | 4.1000 | 7 |
| Coral Springs | 4.3943 | 4.2846 | 4.2639 | 4.1225 | 8 |
| Lauderdale-By-The-Sea | 4.7000 | 4.7000 | 4.7000 | 4.7000 | 9 |
| Plantation | 4.0000 | 4.2500 | 4.3500 | 4.5889 | 10 |
| Pembroke Pines | 4.4597 | 4.5990 | 4.5990 | 4.9265 | 11 |
| Fort Lauderdale | 5.2685 | 5.1970 | 5.7698 | 5.4313 | 12 |
| Coconut Creek | 5.3107 | 5.2879 | 5.3408 | 5.3408 | 13 |
| Oakland Park | 5.9715 | 5.9715 | 5.8868 | 5.8868 | 14 |
| Cooper City | 6.1870 | 7.0020 | 5.9710 | 5.9150 | 15 |
| Davie | 5.7442 | 5.6184 | 5.6297 | 5.5502 | 16 |
| Hallandale | 6.7480 | 6.7480 | 6.5456 | 6.2838 | 17 |
| Sunrise | 6.2500 | 6.2370 | 6.2240 | 6.2100 | 18 |
| Dania | 6.3900 | 6.3900 | 6.3900 | 6.5664 | 19 |
| Deerfield Beach | 6.8369 | 6.8301 | 6.7618 | 6.5000 | 20 |
| Tamarac | 5.999 | 6.4549 | 6.4096 | 6.6029 | 21 |
| Wilton Manors | 6.5789 | 6.5140 | 6.7948 | 6.7935 | 22 |
| Miramar | 6.8700 | 6.8700 | 6.7700 | 6.6500 | 23 |
| Lauderhill | 5.8200 | 5.8200 | 6.0200 | 6.6510 | 24 |
| North Lauderdale | 5.8409 | 5.7982 | 6.0893 | 6.0211 | 25 |
| Margate | 7.1680 | 7.0603 | 6.9800 | 6.9503 | 26 |
| Sea Ranch Lakes | 6.5000 | 6.5000 | 6.9500 | 6.9500 | 27 |
| Hollywood | 6.9163 | 6.9163 | 6.9163 | 7.0663 | 28 |
| Lauderdale Lakes | 5.7924 | 6.5237 | 6.7065 | 7.0607 | 29 |
| Pembroke Park | 8.5000 | 8.5000 | 8.5000 | 8.5000 | 30 |

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 \$10,000 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 1450 accounts, including residential and commercial.

Parking Revenue Improvement Fund - is used to account for revenues generated from parking meter proceeds in the business district, which are dedicated to parking improvements within the Town. This system serves approximately 227 parking spaces and maintains two surface parking lots.

Stormwater Utility Fund - is used to account for the accumulation of resources and payments of operating expenses associated with the operation and improvements made to the Town's Stormwater System. This system serves approximately 1450 accounts, including residential and commercial.

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

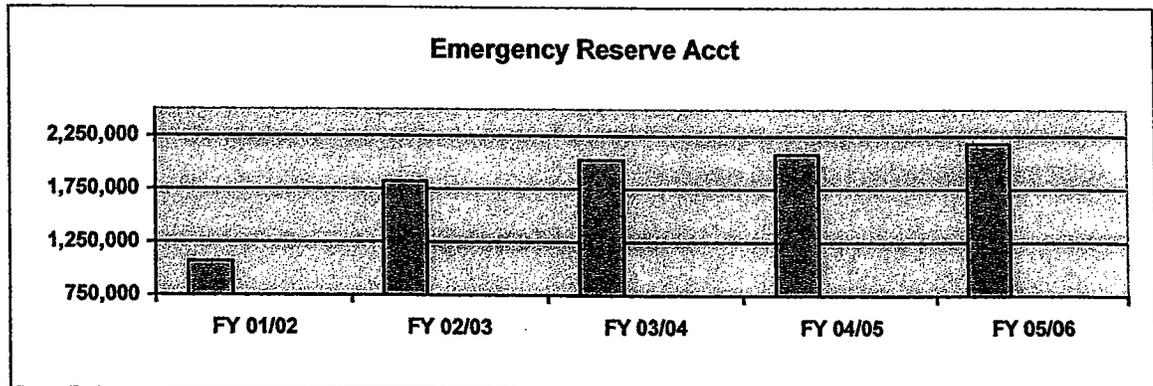
The Town will make every effort to maintain a reserve of \$1,500,000.00 or 10% of the total general fund budget as working capital.

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 \$2,000,000.00 or 15% of the total fund budget in the event of a catastrophic event. As of September 30, 2006 the balance in the emergency reserve account was approximately \$2,180,749.



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, stormwater and parking systems to ensure that the proprietary funds are self sufficient without the need to be subsidized by the general fund.

The chart below depicts the unaudited fund balances at year-end September 30, 2006 for fiscal year 2005-2006. Funds balances exist as a result of cost containment efforts as per management directive and/or revenues collected greater than budgeted. These funds enable the Town to continue future projects without the need to incur further debt obligations.

Projected Changes In Fund Balance For Fiscal Year End - 2005/2006 (Unaudited)

| | <u>General</u> | <u>Capital</u> | <u>Special Revenue</u> | <u>Sewer</u> | <u>Stormwater</u> | <u>Parking</u> | <u>Totals</u> |
|----------------------------------|------------------|----------------|----------------------------|------------------|-------------------|----------------|-------------------|
| Beginning Fund Balance FY 05/06 | 4,374,124 | 2,522,492 | 357,009 | 1,213,780 | 270,222 | 130,078 | 8,867,705 |
| Revenues | 18,753,022 | 2,847,771 | 15,816 | 1,054,410 | 1,323,049 | 3,869,611 | 27,863,679 |
| Expenses | 13,844,991 | 4,835,203 | 10,459 | 927,638 | 713,190 | 3,537,939 | 23,869,420 |
| Changes in Revenues/Expenses | <u>9,282,154</u> | <u>535,060</u> | <u>362,366</u> | <u>1,340,552</u> | <u>880,081</u> | <u>461,750</u> | <u>12,861,964</u> |
| Ending Fund Balance for FY 05/06 | <u>9,282,154</u> | <u>535,060</u> | <u>362,366</u> | <u>1,340,552</u> | <u>880,081</u> | <u>461,750</u> | <u>12,861,964</u> |

Carry Forward Balances

Fund Balance (also known as cash carry forward) is the accumulation of revenues exceeding expenditures. Not all amounts of fund balance are available for appropriation. Portions of fund balance are noted on the balance sheet as "reserved" or "designated" for a specific purpose. The unreserved portion of fund balance is that amount which is available for appropriation in the subsequent fiscal year. Fiscal year 2006/2007 budgeted carry forward balances are listed on the next page.

Carry Forward Balances

| Carry Forward Balances (Unreserved Fund Balances) | |
|--|------------------|
| Fund Type/Name | FY 06-07 |
| Special Revenue Funds | |
| Police Law Training | 1,235 |
| Police Law Enforcement Forfeiture | 11,495 |
| Proprietary Fund | |
| Parking Fund | 157,316 |
| Governmental Fund | |
| General Fund | 134,483 |
| Capital Improvement Fund | 5,620,000 |
| Total 06-07 Carry Forward – All Funds | 5,924,529 |

Projected Fund Balance

Fiscal Year 2006- 2007

The chart below depicts the projected beginning fund balances by fund type on October 01, 2006 noting the 9/30/2006 year-end changes on page 21 and the appropriated carry forward balance designations for fiscal year 2006-2007 listed above.

| Projected Funds Balance For Fiscal Year 2006-2007 | | | |
|--|---|--------------------------|----------------------------|
| | Unaudited | | Unaudited |
| | 9/30/06 Ending Balance | CarryForward Designation | 10/01/06 Beginning Balance |
| | FY 2005/2006 | | FY2006/2007 |
| Governmental Funds | 9,817,214.00 | 5,754,483.00 | 4,062,731.00 |
| Special Revenue Funds | 362,366.00 | 12,730.00 | 349,636.00 |
| Proprietary Funds | 2,682,384.00 | 157,316.00 | 2,525,068.00 |
| Totals | 12,861,964.00 | 5,924,529.00 | 6,937,435.00 |
| GOVERNMENTAL FUNDS: | General Fund, Capital Improvement Fund | | |
| SPECIAL REVENUE FUNDS: | Police Law Enforcement Trust Fund, Police Law Training Fund | | |
| PROPRIETARY FUNDS: | Sewer Fund, Stormwater Fund, Parking Revenue Improvement Fund | | |

Investment Policy

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

Safety

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

Liquidity

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

Yield

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

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

Deposits and Investments

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

As of September 30, 2006 the amount held by the SBA is approximately \$3,815,129 maintained in two separate accounts.

| | |
|---------------------------------|--------------|
| General Fund Investment Account | \$ 1,634,380 |
| Emergency Reserve Account | \$ 2,180,749 |

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 \$10,000 or less and has a useful life of less than five years.

Debt financing will be used for major, non-recurring items that cost \$10,000 or more and have a useful life of more than five years.

Currently, the Town has seven long-term bank loans outstanding in the approximate amount of \$ 16,068,099. 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, 2006</u> | <u>Annual Principal/Interest Payments</u> |
|-----------------------------------|---------------------------|---|
| Stormwater Fund (Proprietary) | 949,484 | 89,475 |
| Parking Fund (Proprietary Fund) | 1,897,913 | 177,139 |
| General Fund (Governmental Fund) | 4,307,385 | 656,148 |
| Capital Fund (Governmental Fund) | 8,913,318 | 1,752,005 |

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> |
|--------------------|------------------------------------|------------------------------|---|
| 2002/2003 | 1,141,197,502 | 1,516,816 | .1329% |
| 2003/2004 | 1,259,147,594 | 1,697,544 | .1348% |
| 2004/2005 | 1,453,739,511 | 1,697,544 | .1168% |
| 2005/2006 | 1,728,223,953 | 2,058,165 | .1200% |
| 2006/2007 | 2,145,120,642 | 2,674,767 | .1246% |

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

| <u>Fiscal Year</u> | <u>Operating Millage</u> | <u>Debt Millage</u> | <u>Total Millage</u> |
|--------------------|--------------------------|---------------------|----------------------|
| 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 |

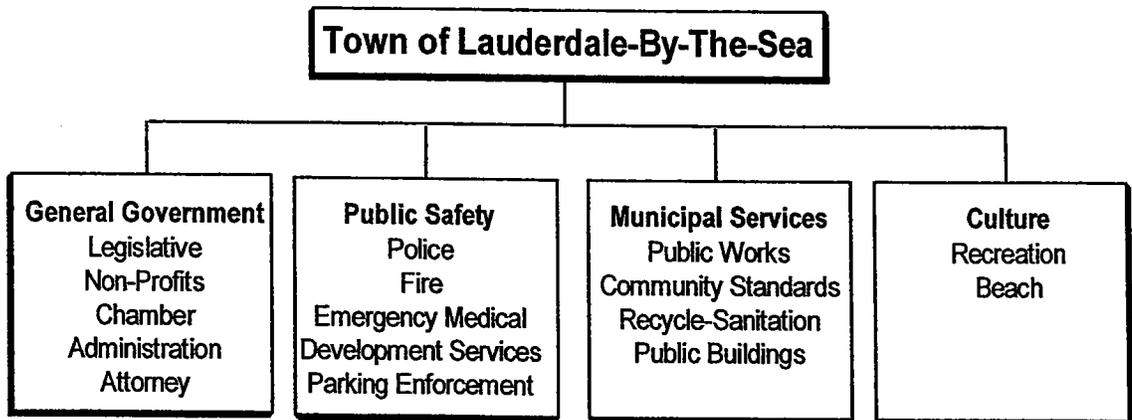
Fiscal Year 2006/2007 Budget Summary – All Funds

| TOWN OF LAUDERDALE-BY-THE-SEA | | | | | | | |
|--|---------------------------|----------------------------|--------------------------------|-----------------------------|-------------------------------|--------------------------------|-------------------------|
| ADOPTED ANNUAL BUDGET | | | | | | | |
| October 01, 2006 - September 30, 2007 | | | | | | | |
| | General Fund | Special Revenue Fund | Parking Improvement Fund | Sewer Enterprise Fund | Stormwater Utility Fund | Capital Improvement Fund | Memorandum Total |
| Appropriated Fund Balance/Carry-Forward | \$ 134,483.00 | \$ 12,730.00 | \$ 157,316.00 | \$ - | \$ - | \$ 5,620,000.00 | \$ 5,924,529.00 |
| Estimated Revenues | | | | | | | \$ - |
| Taxes: | Millage per \$1000 | | | | | | \$ - |
| Ad Valorem Taxes - Operating | 4.35 | \$ 8,864,711.00 | | | | | \$ 8,864,711.00 |
| Assessment - Fire | | \$ 2,110,548.00 | | | | | \$ 2,110,548.00 |
| Utility Taxes | | \$ 791,902.00 | | | | | \$ 791,902.00 |
| Franchise Fees | | \$ 613,823.00 | | | | | \$ 613,823.00 |
| Licenses & Permits | | \$ 111,400.00 | | | | | \$ 111,400.00 |
| Intergovernmental Revenue | | \$ 1,180,970.00 | | | | | \$ 1,180,970.00 |
| Charges for Services | | \$ 242,790.00 | \$ 678,870.00 | \$ 1,148,299.00 | \$ 204,400.00 | | \$ 2,274,359.00 |
| Fines and Forfeitures | | \$ 303,290.00 | | | | | \$ 303,290.00 |
| Miscellaneous Revenues | | \$ 506,365.00 | \$ 5,370.00 | \$ 13,200.00 | \$ 27,245.00 | \$ 18,536.00 | \$ 75,000.00 |
| Other Financing Sources | | \$ 165,645.00 | | | \$ 94,649.00 | \$ 2,546,002.00 | \$ 2,806,296.00 |
| Total Revenue and Other Financing Sources | \$ 15,025,927.00 | \$ 18,100.00 | \$ 849,386.00 | \$ 1,175,544.00 | \$ 317,585.00 | \$ 8,241,002.00 | \$ 25,627,544.00 |
| | General | Special Revenue | Parking Improver | Sewer Enterprise | Stormwater Utility | Capital Improve | TOTAL |
| Expenditures/Expenses | | | | | | | |
| General Government | \$ 3,390,531.00 | \$ - | \$ - | \$ - | \$ - | \$ 2,022,339.00 | \$ 5,412,870.00 |
| Public Safety | \$ 6,353,811.00 | \$ 18,100.00 | \$ - | \$ - | \$ - | \$ - | \$ 6,371,911.00 |
| Physical Environment | \$ 468,209.00 | \$ - | \$ - | \$ 1,175,544.00 | \$ 317,585.00 | \$ 5,438,163.00 | \$ 7,399,501.00 |
| Transportation | \$ 248,309.00 | \$ - | \$ 849,386.00 | \$ - | \$ - | \$ 75,000.00 | \$ 1,172,695.00 |
| Culture & Recreation | \$ 379,520.00 | \$ - | \$ - | \$ - | \$ - | \$ 205,500.00 | \$ 585,020.00 |
| Economic Environment | \$ 1,544,896.00 | \$ - | \$ - | \$ - | \$ - | \$ 500,000.00 | \$ 2,044,896.00 |
| Other Financing Uses/Transfers | \$ 2,640,651.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,640,651.00 |
| Total Expenditures/Expenses Reserves | \$ 15,025,927.00 | \$ 18,100.00 | \$ 849,386.00 | \$ 1,175,544.00 | \$ 317,585.00 | \$ 8,241,002.00 | \$ 25,627,544.00 |
| Total Appropriated Expenditures And Reserves | \$ 15,025,927.00 | \$ 18,100.00 | \$ 849,386.00 | \$ 1,175,544.00 | \$ 317,585.00 | \$ 8,241,002.00 | \$ 25,627,544.00 |
| The tentative, adopted, and/or final budgets are on file in the office of above mentioned taxing authority as a public record. | | | | | | | |

Performance Measures



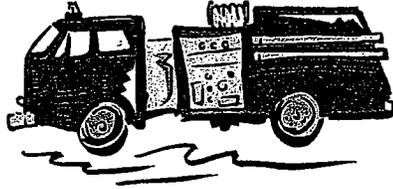
Though our ratings have become stronger in all categories over the years, we are striving to improve our performance measures. Extensive management reporting and productivity evaluation is time consuming, but departments capture data to address operational efficiency and collect information relevant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



Performance Measures

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

Performance Measures



PUBLIC SAFETY

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



MUNICIPAL SERVICES

| | 2004 | 2005 | 2006 |
|--|------|-------|-------|
| Informational Calls Received | n/a | 1,818 | 4,661 |
| Parking Maintenance (hours) | n/a | 136 | 283 |
| Street Maintenance & Repairs (hours) | n/a | 576 | 1,084 |
| Ground Maintenance & Repairs (hours) | n/a | 2,716 | 5,009 |
| Building Maintenance & Repairs (hours) | n/a | 956 | 2,118 |

CULTURAL-RECREATION



| | 2004 | 2005 | 2006 |
|--------------------------------------|------|------|-------|
| Scheduled Recreation Activities | n/a | 1423 | 955 |
| Recreation Volunteer Hours | 870 | 891 | 598 |
| Recreation Activity Participates | 5591 | 5096 | 5553 |
| Recreation Areas Maintenance (hours) | n/a | 554 | 1,780 |

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Town of Lauderdale-By-The-Sea

Consolidated Budget Summary By Fund

Fiscal Year 2006 - 2007

The table below consolidates the fiscal year 2006-2007 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 | <u>GOVERNMENTAL FUNDS</u> | | Special | Proprietary | Grand |
|---------------------------------------|---------------------------|---------------------|------------------|---------------------|----------------------|
| | General | Capital | Revenue | | |
| | Fund | Fund | Funds | Funds | Total |
| Property Taxes - 4.35 | 8,864,711.00 | - | - | - | 8,864,711.00 |
| Assessment Fees - \$260. | 2,110,548.00 | - | - | - | 2,110,548.00 |
| Utility Taxes | 791,902.00 | - | - | - | 791,902.00 |
| Franchise Fees | 613,823.00 | - | - | - | 613,823.00 |
| Licenses & Permits | 111,400.00 | - | - | - | 111,400.00 |
| Intergovernmental Revenue | 1,180,970.00 | - | - | - | 1,180,970.00 |
| Charges For Services | 242,790.00 | - | - | 1,846,569.00 | 2,089,359.00 |
| Fines & Citations | 303,290.00 | - | - | 185,000.00 | 488,290.00 |
| Miscellaneous | 506,365.00 | 75,000.00 | 5,370.00 | 58,981.00 | 645,716.00 |
| Interfund Transfers | 165,645.00 | 2,546,002.00 | - | 94,649.00 | 2,806,296.00 |
| Total Revenues | 14,891,444.00 | 2,621,002.00 | 5,370.00 | 2,185,199.00 | 19,703,015.00 |
| Beginning Fund Balance | 134,483.00 | 5,620,000.00 | 12,730.00 | 157,316.00 | 5,924,529.00 |
| Total Available Resources | 15,025,927.00 | 8,241,002.00 | 18,100.00 | 2,342,515.00 | 25,627,544.00 |
| Expenditure | | | | | |
| General Government | 2,898,753.00 | 75,000.00 | - | - | 2,973,753.00 |
| Public Safety | 6,353,811.00 | - | 18,100.00 | - | 6,371,911.00 |
| Physical Environment | 169,959.00 | 5,438,163.00 | - | 1,252,734.00 | 6,860,856.00 |
| Transportation | 248,309.00 | 75,000.00 | - | 489,625.00 | 812,934.00 |
| Culture-Recreation | 379,520.00 | 205,500.00 | - | - | 585,020.00 |
| Economic Environment | 1,544,896.00 | 500,000.00 | - | - | 2,044,896.00 |
| Capital Improvements Projects | - | - | - | - | - |
| Debt Service | 656,148.00 | 1,752,006.00 | - | 266,614.00 | 2,674,768.00 |
| Depreciation | 133,880.00 | 195,333.00 | - | 167,897.00 | 497,110.00 |
| Interfund Transfers | 2,640,651.00 | - | - | 165,645.00 | 2,806,296.00 |
| Total Expenditures | 15,025,927.00 | 8,241,002.00 | 18,100.00 | 2,342,515.00 | 25,627,544.00 |
| Ending Fund Balance/Retained Earnings | - | - | - | - | - |
| Total Appropriated Resources | 15,025,927.00 | 8,241,002.00 | 18,100.00 | 2,342,515.00 | 25,627,544.00 |

SPECIAL REVENUE FUNDS:
PROPRIETARY FUNDS:

Police Law Enforcement Trust Fund, Police Law Training Fund
Sewer Fund, Stormwater Fund, Parking Revenue Improvement Fund

Town of Lauderdale-By-The-Sea 2006/2007 Budget Executive Summary

The purpose of this Executive Summary is to provide a general overview of the fiscal plans of the Town for 2006/2007 contained in the budget for the Town of Lauderdale-By-The-Sea. The Executive Summary will briefly introduce the Town's budget. It will explain how the Town plans to utilize its resources and will 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

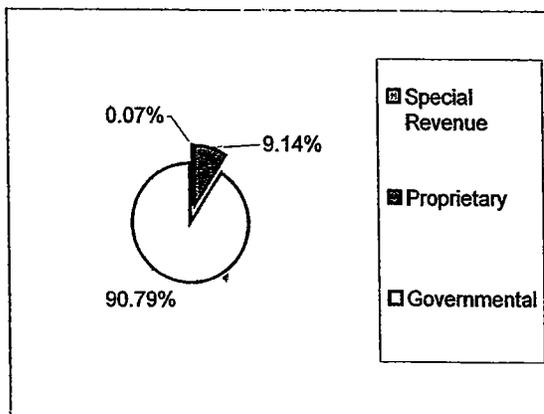
- General Fund
- Capital Improvement Fund

Special Revenue Fund Types

- Police Law Training
- Police Law Enforcement

Proprietary Fund Types

- Sewer
- Stormwater
- Parking



TOTAL TOWN FUNDS

The 2006/2007 budget for all Town funds totals \$ 25,627,544. The all funds budget reflects a decrease of \$4,571,823 from the 2005/2006 fiscal year amended budget. This decrease is a result of completing land acquisitions and major capital improvement projects last fiscal year.



The following departments provide Townwide services:

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

The largest fund is the General Fund, which provides over \$ 15 million in funding towards the majority of services available to Town residents.

The 2006/2007 General Fund budget totals \$15,025,927 a decrease of \$ 405,538 from the 2005/2006 fiscal year amended budget.

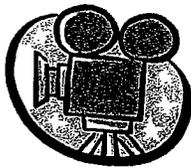
Funds have been allocated to interfund transfers primarily for capital improvement projects, contractual obligations, height restriction litigation expenses, salaries, benefits, insurance premiums and reserves.

Funding for programs in the General Fund include:

Adopt A Tree Program

Senior Center & Bus Transportation Grants

Landscape Architect & Landscape Grants



Community Performing Arts and Community Concerts

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

The second largest fund is the **Capital Improvement Fund**, which provides over \$8.2 million dollars in funding for capital projects. In order to qualify as a CIP project, a project must result in a major physical asset for the community; have an anticipated life of not less than 5 years; and a project cost of \$10,000 or more.



Several notable projects include:

- \$4,468,163 Construction of Sanitary Sewer System in Bel Air
- \$751,000 Construction of Sanitary Sewer System in Sunset Lane
- \$130,000 Design & Permitting of Sanitary Sewer System at Palm Club
- \$ 500,000 Seagrape Drive Sidewalk project
- \$ 53,000 Fish and Ocean Reef Habitat project
- \$ 72,500 Construction of beach walkwalks project

The 2006/2007 Capital Fund budget totals \$8,241,002 an decrease of \$368,098 from the 2005/2006 fiscal year amended budget. This decrease is a result of the completion of the sanitary sewer construction project at Terra Mar and completion of the four beach portals.



Completed capital improvement projects:

Sanitary Sewer Project - maintenance cost are budgeted in the Sewer Fund.

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

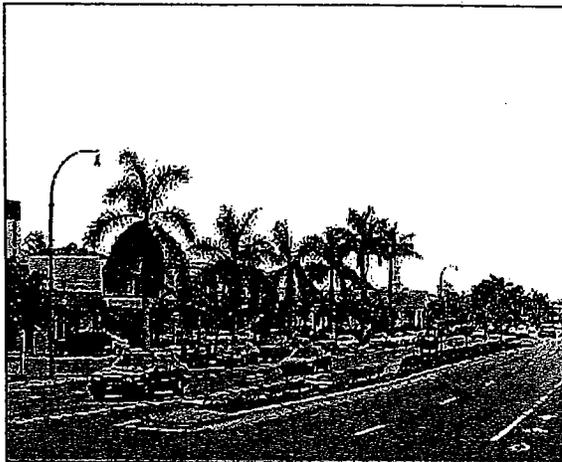
The third largest fund is the Sewer Fund, which provides over \$1.1 million dollars in funding for the sewer system. The 2006/2007 budget of \$1,175,544 provides funding for the operation, maintenance and improvements made to the Town's sewer system.

Funding in the Sewer Fund includes:

- \$38,293 Pump Stations-Telemetry
- \$69,366 Sewer Line Maintenance
- \$25,000 Emergency Repairs

The 2006/2007 Sewer Fund budget reflects a slight decrease of \$1,579 from the 2005/2006 fiscal year amended budget. Maintenance cost associated with the completed sanitary sewer project are budgeted in the Sewer Fund

The following are the Town's remaining funds:



Parking Improvement Revenue Fund – the Parking Fund is used to account for the cost association with the operation of the Town's Parking System in the business district. The 2006/2007 budget of \$849,386 provides funding for parking improvements and beautification projects.

Several notable projects include:

- \$300,000 – Construction funds for parking lot between Bougainvilla and Ocean Drive
- \$ 10,000 - Decorative poles and covers for parking meters in the business district

The 2006/2007 Parking Fund budget reflects a decrease of \$ 3,210,733 from the 2005/2006 fiscal year amended budget. This decrease is a result of completing the property acquisition for the construction of the surface parking lot in the business district located between Bougainvilla and Ocean Drive.



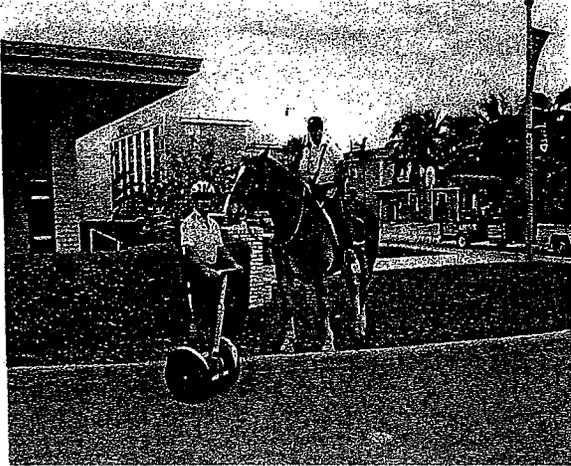
Stormwater Utility Fund – the Stormwater Fund is used to account for the cost funding for the stormwater system. The 2006/2007 budget of \$317,585 provides funding for the operation, maintenance and improvements made to the stormwater system.

Several notable projects include:

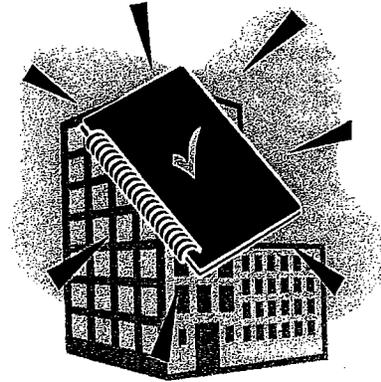
- \$25,000 El Mar–Anglin Drainage Improvement Project
- \$79,117 Maintenance to Stormdrain outfalls

The 2006/2007 Stormwater Fund budget reflects a decrease of \$593,455 from the 2005/2006 fiscal year amended budget. This decrease is a result of the completion

Police Law Enforcement Trust Fund – derives its revenue from confiscated funds. The 2006/2007 budget of \$ 16,600 is for the purchase or specialized equipment. The 2006/2007 budget reflects an increase of \$ 7,580 as a result of the need for less specialized equipment



Police Law Training Fund – derives its revenue from each paid traffic citation. The 2006/2007 budget of \$1,500 is for mandatory police training. Total budget remains the same as last year.



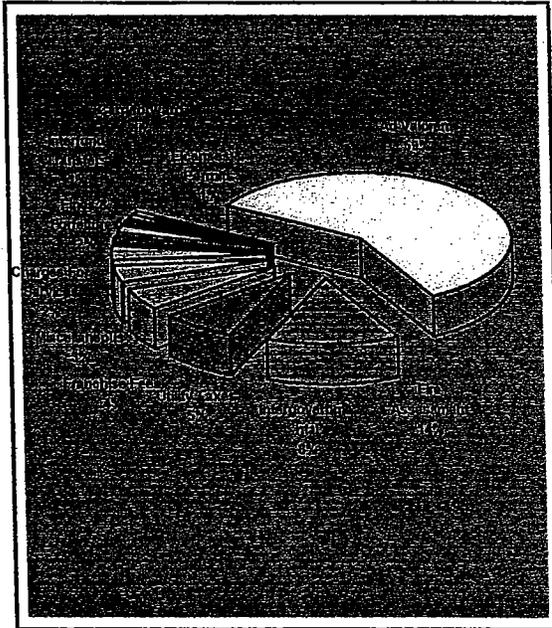
Fiscal Year 2006/2007

General Fund Revenues – Sources of Funds

| REVENUE TYPE | Fiscal Year 2002/2003 Actual | Fiscal Year 2003/2004 Actual | Fiscal Year 2004/2005 Actual | Fiscal Year 2005/2006 Actual | Fiscal Year 2006/2007 ADOPTED |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|
| CARRYFORWARD FUND BALANCE | - | - | - | - | 134,483.00 |
| AD VALOREM TAXES & ASSESSMENT: | | | | | |
| PROPERTY TAXES - 4.35 | 5,175,981.00 | 5,757,104.00 | 6,545,557.00 | 7,855,365.00 | 8,864,711.00 |
| FIRE ASSESSMENT - \$290R/Per Sq.Ft. NR | 355,111.00 | 2,076,297.00 | 2,019,820.00 | 2,081,524.00 | 2,110,548.00 |
| TOTAL PROPERTY TAX & ASSESSMENT: | 5,531,092.00 | 7,833,401.00 | 8,565,377.00 | 9,936,889.00 | 11,109,742.00 |
| UTILITY TAXES: | | | | | |
| FLORIDA POWER & LIGHT | 558,307.00 | 529,050.00 | 539,989.00 | 537,575.00 | 541,005.00 |
| NATURAL GAS | 17,135.00 | 18,995.00 | 19,066.00 | 18,298.00 | 18,645.00 |
| WATER | 187,760.00 | 211,713.00 | 225,673.00 | 225,840.00 | 232,252.00 |
| TELECOMMUNICATIONS | - | - | - | - | - |
| TOTAL UTILITY TAXES | 763,202.00 | 759,758.00 | 784,728.00 | 781,713.00 | 791,902.00 |
| FRANCHISE FEES: | | | | | |
| FLORIDA POWER & LIGHT | 421,655.00 | 442,336.00 | 451,492.00 | 519,661.00 | 476,855.00 |
| SOUTHERN BELL | - | - | - | - | - |
| WASTE | 91,249.00 | 95,196.00 | 101,826.00 | 102,911.00 | 103,890.00 |
| NATURAL GAS | 22,097.00 | 26,650.00 | 29,415.00 | 32,034.00 | 32,553.00 |
| TOWING FRANCHISE | 529.00 | 571.00 | 476.00 | 571.00 | 525.00 |
| TOTAL FRANCHISE FEES | 535,530.00 | 564,753.00 | 583,209.00 | 655,177.00 | 613,823.00 |
| LICENSES & PERMITS: | | | | | |
| OCCUPATIONAL LICENSES | 57,423.00 | 63,671.00 | 61,507.00 | 62,690.00 | 52,000.00 |
| BUILDING PERMITS | - | 3,466.00 | 31,919.00 | 114,058.00 | 50,000.00 |
| ZONING PERMITS & FEES | 5,164.00 | 9,358.00 | 9,142.00 | 10,966.00 | 6,500.00 |
| SIGN PERMITS | 4,448.00 | 4,078.00 | 4,116.00 | 3,650.00 | 2,900.00 |
| TOTAL LICENSE & PERMITS | 67,035.00 | 80,573.00 | 106,684.00 | 191,364.00 | 111,400.00 |
| INTERGOVERNMENTAL REVENUE - Population 6,278 | | | | | |
| MUNICIPAL REVENUE SHARING | 147,256.00 | 93,433.00 | 127,838.00 | 132,020.00 | 148,674.00 |
| BEVERAGE LICENSES | 7,808.00 | 6,279.00 | 8,301.00 | 7,019.00 | 8,942.00 |
| SALES TAX | 529,195.00 | 363,674.00 | 377,189.00 | 400,136.00 | 402,093.00 |
| LOCAL OPTION GAS TAX - 6CT | 123,724.00 | 72,712.00 | 72,952.00 | 71,089.00 | 72,254.00 |
| LOCAL OPTION GAS TAX - 5CT | 43,638.00 | 46,839.00 | 46,542.00 | 47,914.00 | 49,240.00 |
| COMMUNICATION SERVICE TAX | 467,895.00 | 375,703.00 | 343,163.00 | 350,519.00 | 356,552.00 |
| MUNICIPAL FUEL TAX | 666.00 | 129.00 | - | - | - |
| RECYCLING REVENUE | 6,801.00 | 49,801.00 | 53,268.00 | 77,480.00 | 19,615.00 |
| POLICE OPERATIONAL GRANT | - | - | - | 2,588.00 | - |
| FEMA & MITIGATION REIMBURSEMENT | - | 15,497.00 | 101,200.00 | 445,590.00 | - |
| BCC-INTERLOCAL-COMMUNITY BUS | 40,760.00 | 61,129.00 | 73,801.00 | 58,335.00 | 60,563.00 |
| CDBG - SENIOR CENTER GRANT | 19,902.00 | 22,659.00 | 21,912.00 | 20,751.00 | 34,923.00 |
| BCC-CULTURAL-COMMUNITY GRANT | - | 10,000.00 | - | 8,785.00 | 6,237.00 |
| BCC-GREENSHADE GRANT | - | - | - | 9,800.00 | 9,613.00 |
| FDOT-REIMBURSABLE GRANT | 28,177.00 | - | 7,922.00 | 8,397.00 | 12,264.00 |
| FDOA-FORESTRY GRANT | - | - | 8,500.00 | - | - |
| TOTAL INTERGOVERNMENTAL REVENUE | 1,415,822.00 | 1,117,855.00 | 1,242,588.00 | 1,640,423.00 | 1,180,970.00 |
| CHARGES FOR SERVICES | | | | | |
| FIRE INSPECTIONS | 27,875.00 | 929.00 | - | - | - |
| FIRE RESCUE TRANSPORT FEE | - | 119,488.00 | 7,663.00 | 4,147.00 | - |
| VARIANCE FEES | 2,508.00 | 203.00 | 1,500.00 | 1,500.00 | 3,600.00 |
| SITE PLAN REVIEW FEES | 7,000.00 | 3,150.00 | 11,050.00 | 3,450.00 | 5,400.00 |
| PARKING PERMITS | 31,971.00 | 40,640.00 | 36,577.00 | 36,635.00 | 38,135.00 |
| PARKING METERS BEACH | 61,579.00 | 65,036.00 | 60,097.00 | 51,783.00 | 69,731.00 |
| PARKING METERS EL PRADO | 146,276.00 | 155,624.00 | 142,631.00 | 93,620.00 | 118,393.00 |
| PARKING METERS TOWN HALL | 2,573.00 | 2,518.00 | 977.00 | 1,401.00 | 1,369.00 |
| TENNIS COURT& SHUFFLE BOARD KEYS | 4,273.00 | 5,777.00 | 5,566.00 | 6,265.00 | 6,162.00 |
| TOTAL CHARGES FOR SERVICES | 284,053.00 | 393,365.00 | 266,061.00 | 198,801.00 | 242,790.00 |
| FINES & CITATIONS | | | | | |
| PARKING FINES-ETEC | 426,299.00 | 434,720.00 | 371,734.00 | 385,936.00 | 208,421.00 |
| FINES & TRAFFIC CITATIONS-BCC | 89,357.00 | 94,434.00 | 62,634.00 | 57,756.00 | 84,869.00 |
| CODE ENFORCEMENT FINES | 6,229.00 | 12,175.00 | 16,741.00 | 41,125.00 | 10,000.00 |
| TOTAL FINES & CITATIONS | 521,885.00 | 541,329.00 | 451,109.00 | 484,817.00 | 303,290.00 |
| MISCELLANEOUS: | | | | | |
| INTEREST | 71,350.00 | 67,550.00 | 164,650.00 | 342,959.00 | 302,830.00 |
| INTEREST-EMERGENCY RESERVE | 21,506.00 | 22,056.00 | 56,110.00 | 111,807.00 | 96,813.00 |
| RENT/ROYALTIES | 17,345.00 | 145,620.00 | 127,713.00 | 103,707.00 | 12,000.00 |
| MISCELLANEOUS OTHER | 16,628.00 | 17,278.00 | 23,845.00 | 61,960.00 | 13,480.00 |
| PROCEEDS FROM SALE F/A | - | - | 4,108.00 | - | - |
| DONATIONS | 19,525.00 | 32,800.00 | 48,747.00 | 40,754.00 | 45,910.00 |
| ADVERTISING FEES | 7,948.00 | 7,210.00 | 4,531.00 | 3,110.00 | 4,982.00 |
| INSURANCE REIMBURSEMENT | 2,842.00 | 1,172.00 | 5,381.00 | 9,795.00 | 9,214.00 |
| UTILITIES REIMBURSEMENT | 12,862.00 | 14,263.00 | 19,486.00 | 21,708.00 | 21,136.00 |
| TOTAL MISCELLANEOUS | 170,006.00 | 307,949.00 | 454,571.00 | 695,800.00 | 506,365.00 |
| TOTAL GENERAL FUND REVENUE | 9,288,625.00 | 11,598,983.00 | 12,454,327.00 | 14,584,984.00 | 14,860,282.00 |
| TRANSFERS-OTHER FINANCE SOURCE | 1,450,000.00 | - | - | 4,168,053.00 | 165,645.00 |
| TOTAL GENERAL FUND REVENUE | 10,738,625.00 | 11,598,983.00 | 12,454,327.00 | 18,753,037.00 | 15,025,927.00 |

Fiscal Year 2006/2007 Revenue Summaries By Fund

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



GENERAL FUND

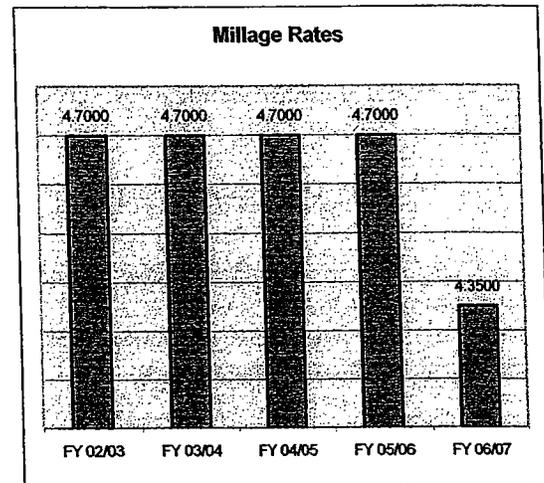
AD VALOREM REVENUE

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

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

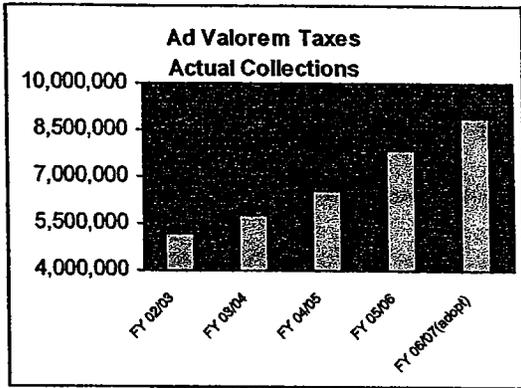
The State of Florida's TRIM Bill (Truth in-millage) mandates an adjustment in the millage to prevent local governments from receiving additional revenue as a result of increased assessments to existing properties. This adjusted millage is called the "rolled-back rate".

Because of the increase in the Town's tax base, the millage rate of 4.35 will generate approximately \$9,331,274. in ad valorem tax revenue, whereas in fiscal year 1993/1994 The Town's adopted millage of 4.5743 only generated \$1,168,677 in ad valorem revenue.



The Town's ad valorem millage rate for fiscal year 2006/2007 is 4.35 mills. The millage rate decreased .35 mills as a result of the increase 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 \$8,864,711 in 2006/2007, which is \$1,148,191 more than fiscal year 2005/2006 amended budget.



FIRE ASSESSMENT FEE

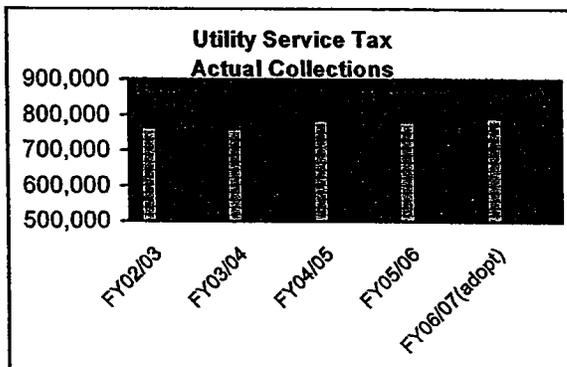
The Town levies an annual fee to all property owners for fire services. The fiscal year 2006/2007 residential rate is \$260.00 whereas the non-residential rate varies from \$499. to \$19,942. depending on square footage.

The Town's current fire assessment fee will remain the same for fiscal year 2006/2007. The Town anticipates collecting \$2,110,548 in fire assessment fees, which is \$40,903 less than fiscal year 2005/2006 amended budget.

UTILITY SERVICE TAX REVENUE

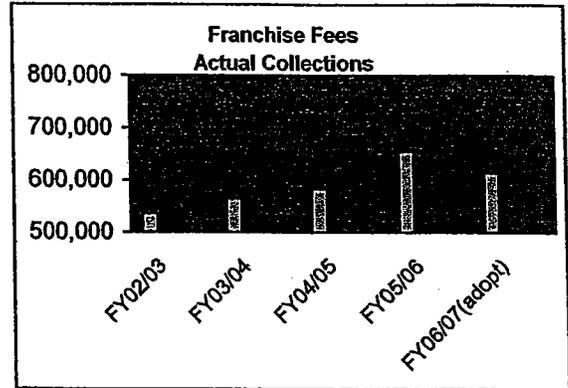
The Town of Lauderdale-By-The-Sea levies a ten percent utility service tax. The Town levies a utility tax on the consumption of electricity, water and natural gas.

Electric utility fees generate the majority of utility revenue. The Town expects to collect \$791,902 in franchise tax revenue in fiscal year 2006/2007, which is \$37,376 more than fiscal year 2005/2006 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 \$613,823 in franchise fees in fiscal year 2006/2007, which is \$53,465 more than fiscal year 2005/2006 amended budget.

OCCUPATIONAL LICENSES - 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.

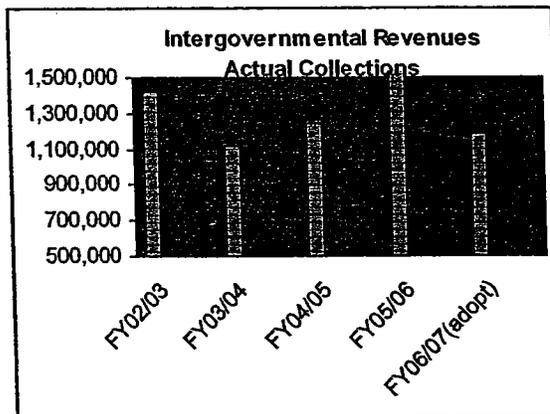
The Town has an interlocal agreement with Broward County for building department services. Broward County receives a portion of the revenue generated from the issuance of building permits for funding of their services and submits a portion of collection back to the Town.

The Town expects to collect \$111,400 in license and permits in fiscal year 2006/2007, which is \$24,431 more than fiscal year 2005/2006 amended budget.

INTERGOVERNMENTAL REVENUES

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

In addition the Town collects revenue from Broward County, Florida and the 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 2006/2007, the Town expects to collect \$1,180,970 in intergovernmental revenues, which are \$72,516 more 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 \$242,790 in Charges For Services during FY 2006/2007, which is \$46,521 less than fiscal year 2005/2006 amended budget.

FINES & CITATIONS

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

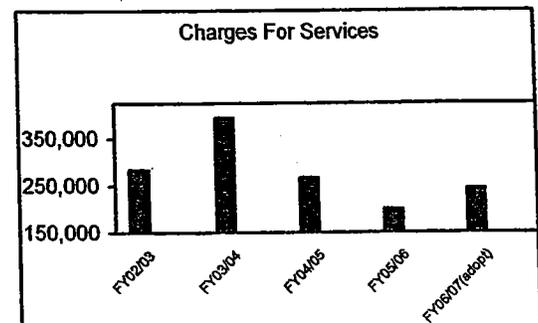
Town expects to collect \$303,290 in Fines & Citations during FY 2006/2007, which is \$239,590 less than fiscal year 2005/2006 amended budget. This large decrease represents fines in the business district, which will be accounted for in the Parking Improvement Fund.

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

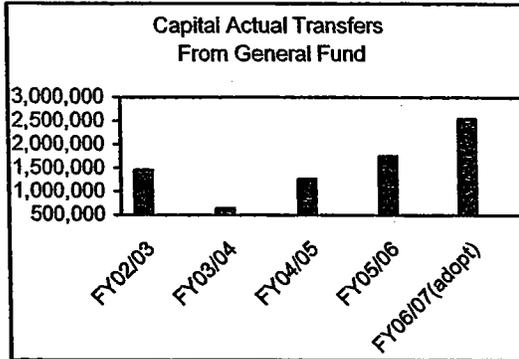
The revenue generated on investments is estimated based on the investment market and cash flow forecasts. Interest income is estimated based on the investment market and cash flow forecasts.

The Town anticipates collecting \$ 506,365 in miscellaneous income during FY 2006/2007, which is \$193,764 more than fiscal year 2005/2006 amended budget.



Capital Improvement Fund

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



Transfers from the general fund total \$2,546,002, reflecting an increase of approximately \$786,063, from fiscal year 2005/2006 amended budget.

The projected carry forward required to balance the Capital Fund budget and fund the projects in the capital improvement plan is \$5,620,000 reflecting an increase of \$123,371 from the 2005/2006 fiscal year amended budget.

The Town expects to collect \$8,241,002 in revenue during fiscal year 2006/2007, which is \$488,098 less than fiscal year 2005/2006 amended budget.

Special Revenue Funds

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

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

Police Law Training Fund acquires its revenue from each paid traffic citation utilized to further the education of the Town's police officers or for mandatory training.

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

In fiscal year 2006/2007 the carry forward amount totals \$12,730.00 an increase of \$7,457 from fiscal year 2005/2006 amended budget for Police Law Training and the Law Enforcement Trust Funds.

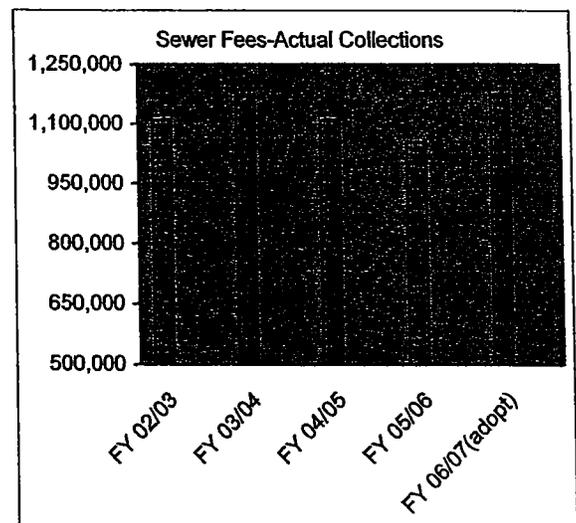
The total revenue for fiscal year 2006/2007, is \$18,100, which is \$7,580 more than fiscal year 2005/2006 amended budget.

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.



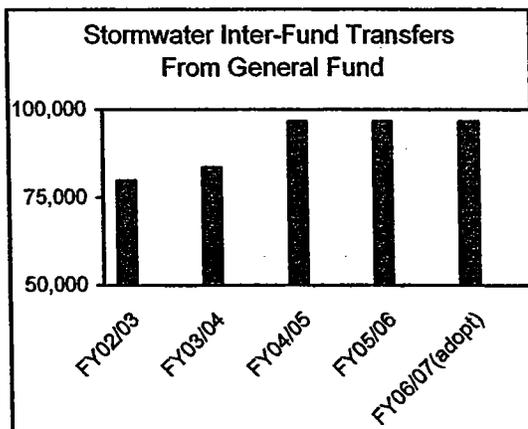
There is no rate change for fiscal year 2006/2007. The Town expects to collect \$1,175,544 in revenue during fiscal year 2006/2007, which is \$1,579 less than fiscal year 2005/2006 amended budget.

STORMWATER FUND

The current monthly stormwater fee referred as the equivalent stormwater unit (ESU) rate is \$7.00. The monthly ESU is assessed to all property owners based on impervious area. A unit or 1 ESU is currently based on an average of 4,472 square feet of imperious area. Stormwater fees have remained the same since fiscal year 2005-2006.

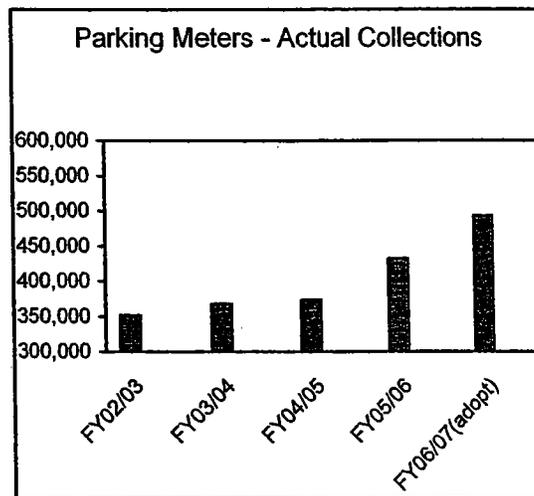
Currently, the General Fund subsidizes the Stormwater Fund. For fiscal year 2006/2007 transfers from the general fund total \$94,649. which is the same from fiscal year 2005/2006 amended budget.

There is no stormwater fee change for fiscal year 2006/2007. The Town expects to collect \$317,585 in revenue during fiscal year 2006/2007, which is \$1,005,464 less than fiscal year 2005/2006 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 \$ 849,386 in revenue during fiscal year 2006/2007, which is \$3,020,225 less than fiscal year 2005/2006 amended budget.

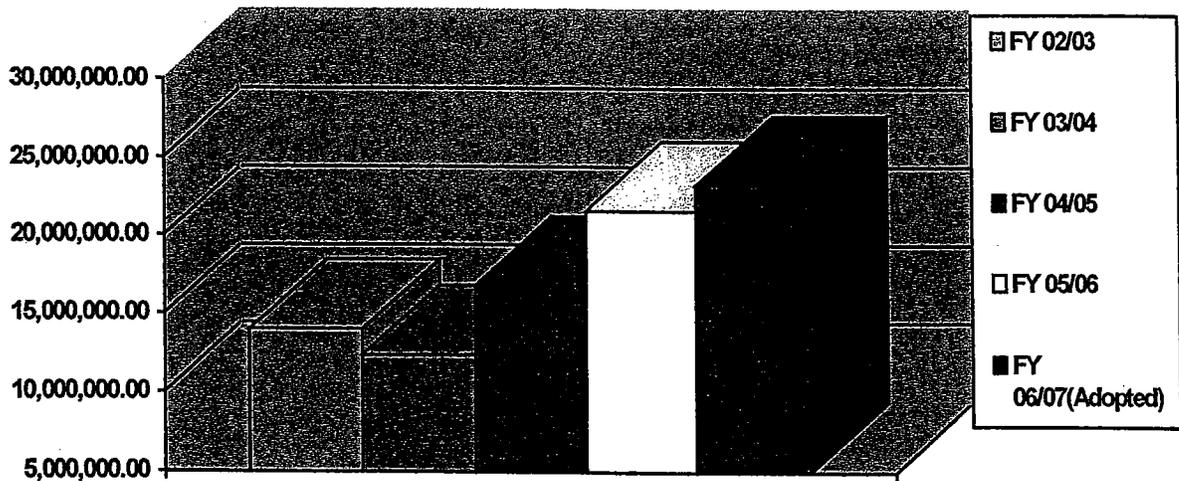
Town of Lauderdale-By-The-Sea

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 |
|--------------------|-----------------|--------------------------|--------------------|-------------------------|----------------------|------------------|------------------|---------------------------|------------|
| 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 | 9,936,889 | 1,436,890 | 191,364 | 2,561,831 | 198,801 | 484,817 | 695,800 | 6,094,416 | 21,600,808 |
| 2006/07 Adopted | 10,975,259 | 1,405,725 | 111,400 | 1,180,970 | 242,790 | 303,290 | 506,365 | 8,542,130 | 23,266,929 |

Actual-Governmental Funds Revenue Summary



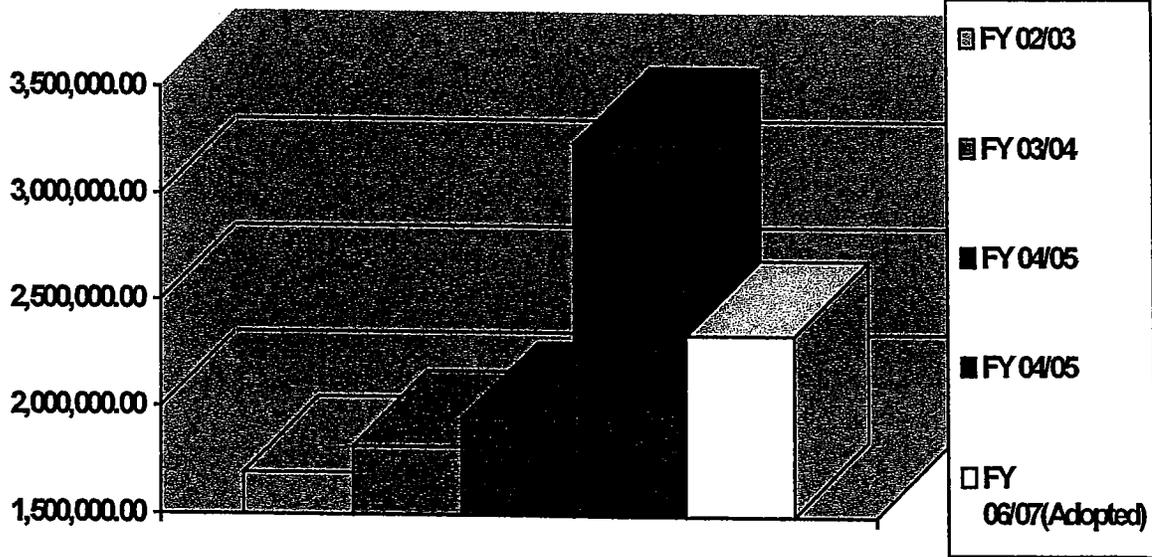
Town of Lauderdale-By-The-Sea

Proprietary Funds Revenue Summary

Sewer, Stormwater and Parking Funds

| FISCAL YEAR | CHARGES FOR SERVICES | MISCELLANEOUS & INTEREST | FINES & CITATIONS | INTERFUND TRANSFER-CARRYFORWARD | TOTAL |
|------------------|----------------------|--------------------------|-------------------|---------------------------------|-----------|
| 2002/03 | 1,463,489 | 7,041 | - | 224,541 | 1,695,071 |
| 2003/04 | 1,548,270 | 7,756 | - | 258,657 | 1,814,683 |
| 2004/05 | 1,484,709 | 14,873 | - | 453,645 | 1,953,227 |
| 2005/06 | 1,630,210 | 122,212 | - | 1,494,649 | 3,247,071 |
| 2006/07(Adopted) | 1,846,569 | 58,981 | 185,000 | 251,965 | 2,342,515 |

Actual-Proprietary Funds Revenue Summary



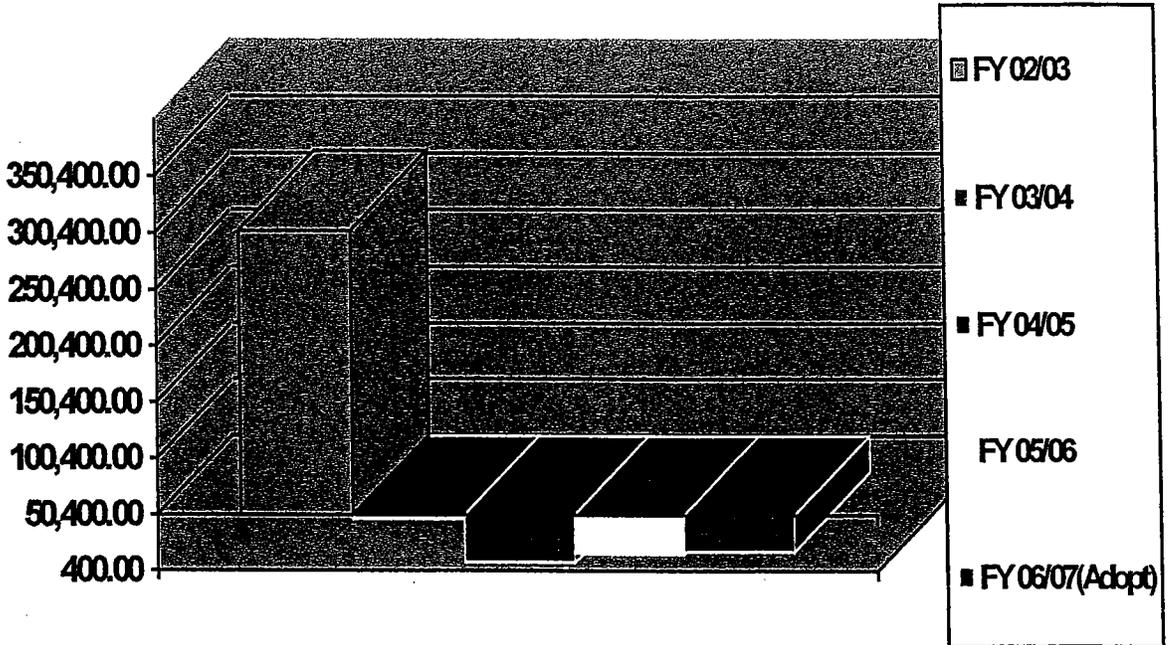
Town of Lauderdale-By-The-Sea

Special Revenue Fund Revenue Summary

Police Law Training & Police Law Enforcement Trust

| FISCAL YEAR | FINES - FORFEITURES | INTEREST - MISCELLANEOUS | OTHER FINANCE SOURCE | TOTAL |
|------------------|------------------------|-----------------------------|-------------------------|---------|
| 2002/03 | 300,585 | 1,798 | - | 302,383 |
| 2003/04 | 43,599 | 3,334 | - | 46,933 |
| 2004/05 | - | 8,249 | - | 8,249 |
| 2005/06 | - | 15,816 | - | 15,816 |
| 2006/07(Adopted) | - | 5,370 | 12,730 | 18,100 |

Actual-Special Revenue Fund Revenue Summary



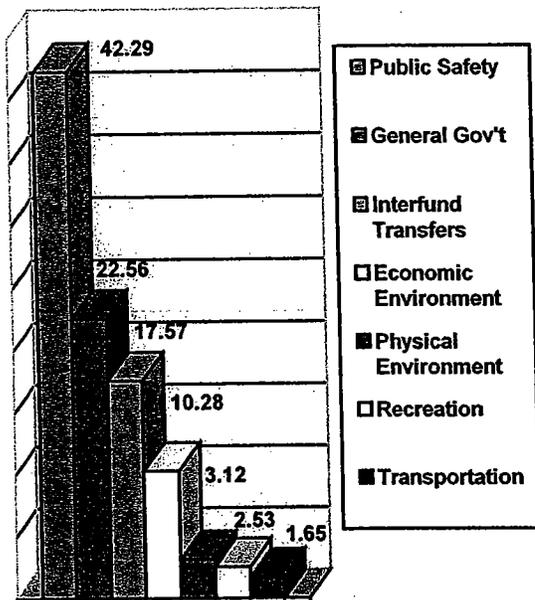
Fiscal Year 2006/2007 Expenditure Summaries By Fund

Expenditures By Function

GOVERNMENTAL FUNDS - Governmental Funds are comprised of the General and Capital Improvement Funds representing approximately 90.79% of the fiscal year 2006-2007 all funds budget.

GENERAL FUND – The General Fund represents 58.63% of the total budget. The \$15 million General Fund budget is used to fund townwide service and its associated operating costs for Public Safety, General Government, Physical Environment-Streets, Transportation, Culture-Recreation and Interfund Transfers.

Use Of General Fund



The largest use of General Fund revenue is **Public Safety** – Public Safety costs make up 42.29% of General Fund expenditures. Public Safety is comprised of the following departments:

- Police
- Fire
- Emergency Medical Services (EMS)
- Development Services

The 2006/2007 Public Safety budget is \$6,353,811 reflecting an increase of \$211,983 from fiscal year 2005/2006 amended budget as a result of a five percent increase in the agreement with the Broward Services Office for townwide contractual public safety services.

The second largest use of General Fund revenue is **General Government**. General Government costs make up 25.56% of the General Fund budget. General Government is comprised of the elected officials and administrative staff that support the operational activities of Town Government and are represented by the following departments:

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

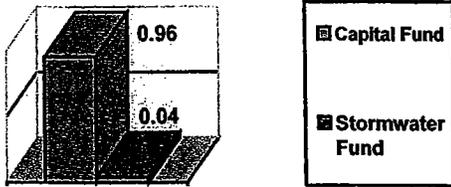
The 2006/2007 General Government budget is \$3,390,531 reflecting an increase of \$190,399 from fiscal year 2005/2006 amended budget.

This increase is a result of additional funds allocated to contractual obligations, height restriction expenses, salaries, benefits, insurance premiums and reserves.

The third largest use of General Fund revenue is **Interfund Transfers**. Interfund transfers make up 17.57% of the Town's General Fund budget. These transfers are revenues dedicated for the operation or assistance in funding the below accounts.

- o Transfer To Capital Fund
\$2,546,002
- o Transfer To Stormwater Fund
\$94,649

Interfund Transfers



The 2006/2007 Interfund Transfers budget is \$2,640,651 reflecting a decrease of \$613,937 from fiscal year 2005/2006 amended budget.

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

Economic Environment - Economic Environment represents approximately 10.28% of the General Fund expenditures and is comprised of the following departments:

- Public Works
- Community Standards

The 2006/2007 Economic Environment budget is \$1,544,896 reflecting an increase of approximately \$187,427 from fiscal year 2005/2006 amended budget.



Physical Environment - Physical Environment represents approximately 3.12% of the General Fund expenditures and is comprised of the following departments:

- Sanitation-Recycling
- Public Buildings



The 2006/2007 Physical Environment budget is \$468,209 reflecting a decrease of \$32,278 from fiscal year 2005/2006 amended budget.

Recreation - Recreation represents approximately 2.53% of General Fund expenditures and is comprised of the following departments:

- Senior Center
- Beach



The 2006/2007 Recreation budget is \$379,520 reflecting an increase of \$23,367 from fiscal year 2005/2006 amended budget. Major expenditures include townwide maintenance of the Town's public beach and the senior center activities.

Transportation - Transportation represents approximately 1.65 of the General Fund expenditures and is comprised of the Parking Enforcement department.

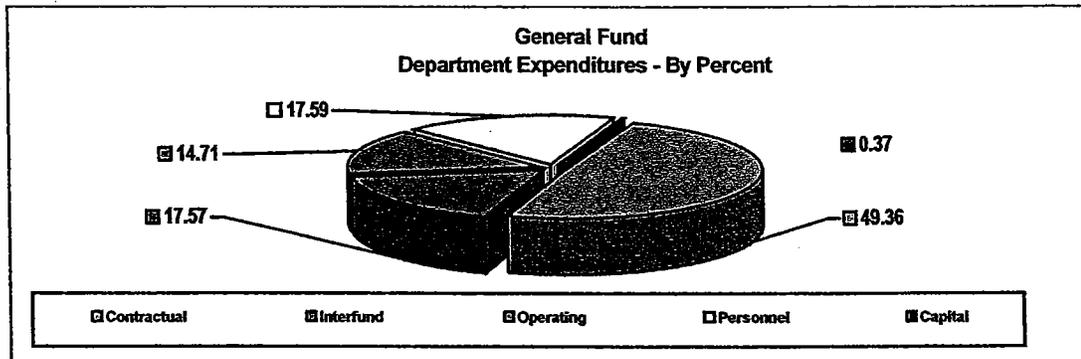


The 2006/2007 Transportation budget is \$248,309 reflecting an increase of approximately \$8,299 from fiscal year 2005/2006 amended budget.

General Fund Expenditure Detail & Changes

The Town government is organized into departments along functional lines and operates under the "Commission-Manager" form of government. Total general fund expenditures are presented by department and object. The budget for fiscal year 2006/2007 is a balanced budget. Whereas, budgeted expenditures of \$15,025,927 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 2006/2007 has decreased by approximately 2.65% from fiscal 2005/2006 amended budget. Approximate changes are reflected in the graph below.

| | FY 2005-0006 Amended Budget | FY 2006-2007 Adopted Budget | App.% Of Change |
|------------------------------|--------------------------------|--------------------------------|--------------------|
| Personal Services & Benefits | \$ 2,588,687 | \$ 2,642,852 | 2.09% |
| Contractual Services | \$ 6,515,338 | \$ 7,477,218 | 14.76% |
| Operating | \$ 2,972,252 | \$ 2,210,956 | -25.61% |
| Capital Outlay | \$ 100,600 | \$ 54,250 | -46.07% |
| Interfund Transfers | <u>\$ 3,254,588</u> | <u>\$ 2,640,651</u> | -18.86% |
| Total Budget | <u>\$ 15,431,465</u> | <u>\$ 15,025,927</u> | |



Historically general fund expenditures have increased no more than 5%. The largest use of general fund in the fiscal year 2006/2007 budget are townwide services related to public safety consisting of Police, Fire and Emergency Medical and Development Services which represents approximately 42.22% of total general fund expenditures. Public Safety services reflect an increase of approximately 3.34% from the 2005/2006 amended budget.

The second largest use of general fund or approximately 22.56% of total general fund expenditures are the General Government functions reflecting an decrease of 6.54% from 2005/2006 amended budget. This budget reflects decrease of contingency reserves as the millage rate for fiscal year 2006/2007 was decreased.

The third largest use of general fund or approximately 17.57% of total general fund expenditures are Interfund Transfers reflecting an decrease of 23.25% from 2005/2006 amended budget. This budget reflects the decrease of funding for the Parking Fund as the result of the completed land acquisition for a parking lot in the Parking Fund.

Contractual Services

Contractual services account for approximately 49.36% of the total general fund budget for fiscal year 2006-2007. Total contractual services have increased approximately \$ 961,880 as a result of the consumer price index (CPI), existing contractual obligations and new or additional services. Additional contractual services have been funded for sanitizing and raking the Town's public beach, landscape and street sweeping services. The Town Attorney, Town Planner, Town Engineer, Town Public Information Officer and Emergency Management Consultant are also provided to the Town through a contractual obligation. Contractual services are provided by the Broward County Sheriff's Office for townwide police, fire and emergency medical services reflect a CPI increase per agreement. In addition, funding has been provided for evaluation and appraisal reports, conceptual plans for grant proposals, planning and municipal support studies and a legislative consultant.

Personnel Services

Personal services account for approximately 17.59% of the total general fund budget for fiscal year 2006-2007. Personnel services have been budgeted to reflect a 5% increase for elected officials and a cost of living allowance (COLA) increase for Town employees. Total operating expenses have decreased approximately \$54,165. Increases in health benefits were budgeted accordingly. The budget reflects the elimination of the Fire Administrator as reflected on page 14.

Interfund Transfers

Interfund Transfers account for approximately 17.57% of the total general fund budget for fiscal year 2006-2007. Detailed proposed transfers for fiscal year 2006/2007 are listed below. The largest increase is reflected in the capital improvement fund, which represents approximately 96.42% of total interfund transfers. Interfund transfers decreased approximately \$613,937 as interfund transfers are not being done to the Parking Fund.

- Transfer To Capital Improvement Fund \$ 2,546,002.
- Transfer To Stormwater Fund \$ 94,649

Operating

Operating expenses account for approximately 14.71% of the total general fund budget for fiscal year 2006-2007. Total operating expenses have decreased approximately \$761,296 as a result of contracting services and decreasing reserves for an unanticipated expense. Water, electric and landscape expenses reflect an increase as a result of the completion of the four portals projects. In addition, increases in agreements for general liability insurance premiums and service to machinery or equipment were budgeted accordingly.

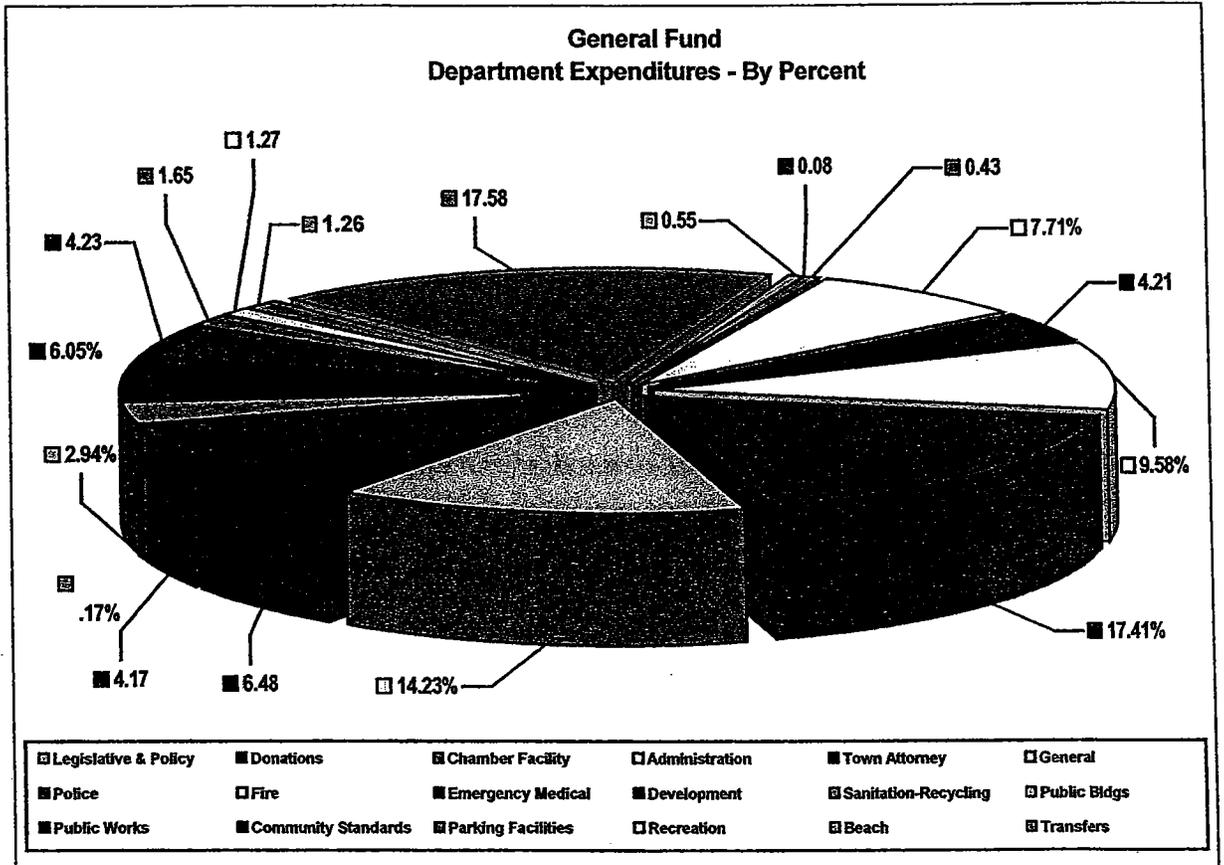
Capital Outlay

Capital Outlay expenditures account for approximately 0.37% of the total general fund budget for fiscal year 2006-2007. Total capital expenses have decreased \$46,350. Expenditures are made as equipment needs to be replaced or becomes outdated.

General Fund Expenditure By Budgetary Department

\$15,025,927

The Town's General Fund is broken down by and budgeted at the department level.



Legislative - Commission

Salary increase for Mayor & Commissioners.
Funding for training and upgrade repair of audio equipment.

Municipal Building – Chamber Of Commerce

Funding of contractual services for the Chamber Of Commerce Welcome Center.
Provided funding for hurricane shutters and a reception counter. Funded groundskeeper and building supplies and maintenance.

Executive - Town Manager/Administration

Cost of living salary increase for non-union and management employees.
Funding for town topics, reprint of codebooks, election poll workers, and equipment service and maintenance agreements.

Town Attorney

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

General Government

Funded contractual obligations for Public Information Officer, Emergency Management Consultant and Web Master. In addition funding has been provided for evaluation and appraisal reports, conceptual plans for grant proposals, premiums for workers compensation and general liability, miscellaneous planning and municipal support studies. Funded townwide community bus transportation program

Police Department

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

Fire Department

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

Emergency Medical Services (EMS)

Funded townwide contractual obligation for EMS with a 5% projected increase. The budget reflects the elimination of the Fire Administrator as this services will be provided as needed on contractual basis.

Development Service

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

Sanitation

Funded townwide contractual obligation for recycling services.

Public Buildings

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

Public Works

Cost of living salary increase for non-union and management employees.
Increase funding for maintenance of streets, parks and roads. Funded vehicle and equipment maintenance and service agreements. Funding for the purchase of machinery and equipment.

Community Standards

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

Funding of the Adopt A Tree Program.

Funding of the Broward County – Community Grant Program.

Funding of the Broward County – Greenshade Grant Program.

Increase funding for landscaping and maintenance of streets, parks and roads.

Funding for the purchase of machinery and equipment. Funded vehicle and equipment maintenance and service agreements.

Parking Enforcement

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

Funding for parking magistrate and contractual services for processing of parking meter violations and collection and processing of parking meter coins. Funding for the purchase of upgraded equipment. Funded vehicle and equipment maintenance and service agreements.

Recreation

Funding of contractual services for the Senior Center and Community Performing Arts Center. Funded equipment maintenance and service agreements. Provided funds for special event activities for Easter, Halloween, Christmas, July 4th and other special events sponsored or co-sponsored by the Town. In addition provided funding for the purchase of new Christmas decorations. Funded upgrading the Bocci Court.

Beach

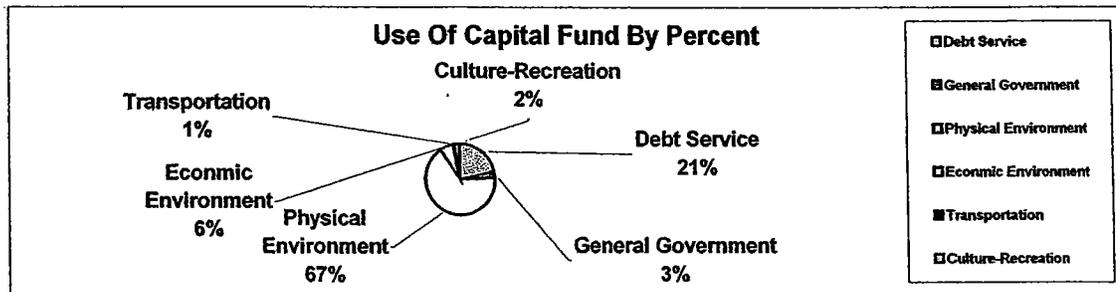
Increase in contractual obligation maintenance of the beach areas reflecting a five percent increase as a result of the consumer price index. Funded vehicle and equipment maintenance and service agreements.



Capital Improvement Fund Expenditure Detail & Changes

\$ 8,241,002

The Town's Capital Improvement fund is broken down by and budgeted by project. The capital fund has decreased approximately \$ 368,098. as a result of completing the Terra Mar and beach portal projects as discussed below. Future operating cost (e.g., personnel, service, maintenance or utilities) associated with completed projects are discussed anticipated costs are included in the operating department in the appropriate budget year. The below projects have been funded for fiscal year 2006/2007.



Physical Environment

Bel Air and Sunset Lane Sanitary Sewers Construction Projects

Economic Environment

Seagrape Drive Beautification Project

Culture – Recreation

Beach Pavilion -East End Of Commercial Boulevard
Beach Access Walkways and Fish Habitat Restoration

Debt Service

Promissory Notes

Transportation

AIA – Landscape and Streetscape Project

General Government

Infrastructure depreciation expense

Completed Project (FY2005-2006)

Terra Mar Sewer Projects: Future maintenance cost budgeted in the Sewer Fund

Four Beach Portals: Future utilities cost budgeted in the General Fund - Public Buildings department. Future landscape cost budgeted in the General Fund - Community Standards department

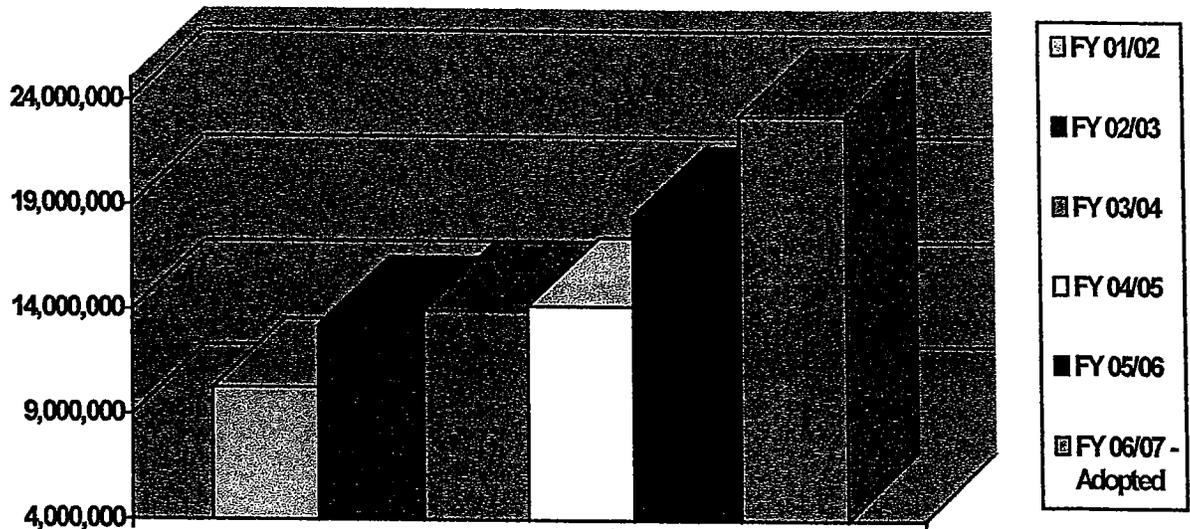
Town of Lauderdale-By-The-Sea

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 |
|--------------------|---------------|---------------|---------------------------|---------------------------|-------------------------|---------------------|---------------|-----------|------------|
| 2002/03 | 1,967,175 | 3,233,422 | 1,579,752 | 1,502,710 | 1,312,532 | 126,590 | 1,516,816 | 1,985,749 | 13,224,746 |
| 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 Adopted | 3,303,066 | 6,353,811 | 5,608,122 | 2,044,896 | 585,020 | 323,309 | 2,408,154 | 2,640,651 | 23,267,029 |

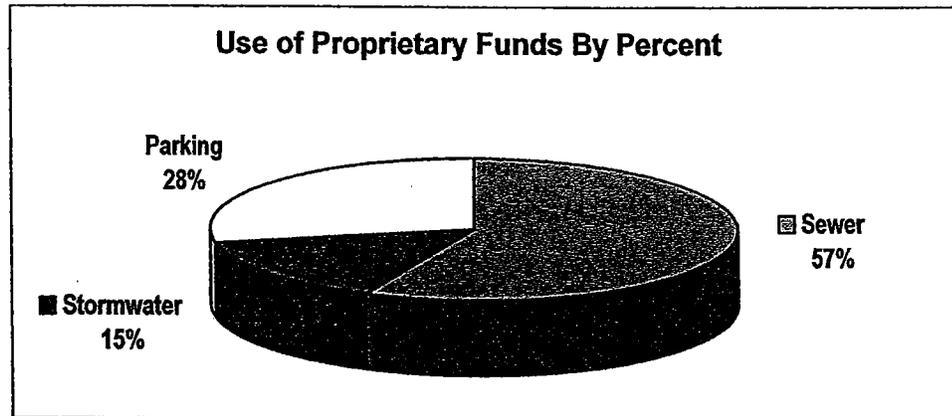
Actual - General and Capital Fund Expenditure Summary



Proprietary Funds Detail & Changes

Sewer, Stormwater and Parking Funds \$2,342,515

The Town's Proprietary Fund represents 9.14% of the Town's total budget. 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 \$ 3,805,767. This decrease is the result of completing the purchase of land for the construction of a surface parking lot (Parking Fund) and the completion of the Terra Mar drainage projects (Stormwater Fund). The Stormwater Fund continues to be subsidized by the General Fund through the collection of water utility fees. The proprietary funds represent 9.14% of the Town's total budget for fiscal year 2006-2007.



Sewer Fund - \$ 1,175,544

Funding for emergency repairs, telemetry of the pump stations and sewer line maintenance and repairs. This fund continues to be stable therefore sewer rates remain the same as fiscal year 2005/2006. The fiscal year 2006/007 budget reflects a slight increase of \$1,579.

Stormwater Fund - \$ 317,585

Funding for storm drain outfall rehabilitation and maintenance, debt service and El Mar drainage project. This fund has decreased \$ 593,455. as a result of completing the Terra Mar drainage project. Stormwater fees have remained the same as last year.

Parking Fund- \$ 849,386

Funding for decorative meters, poles, covers and meter replacement. This fund has decreased \$ 3,368,049. as a result of completing the land purchase for a surface parking lot. Parking meters rates have remained the same as last year.

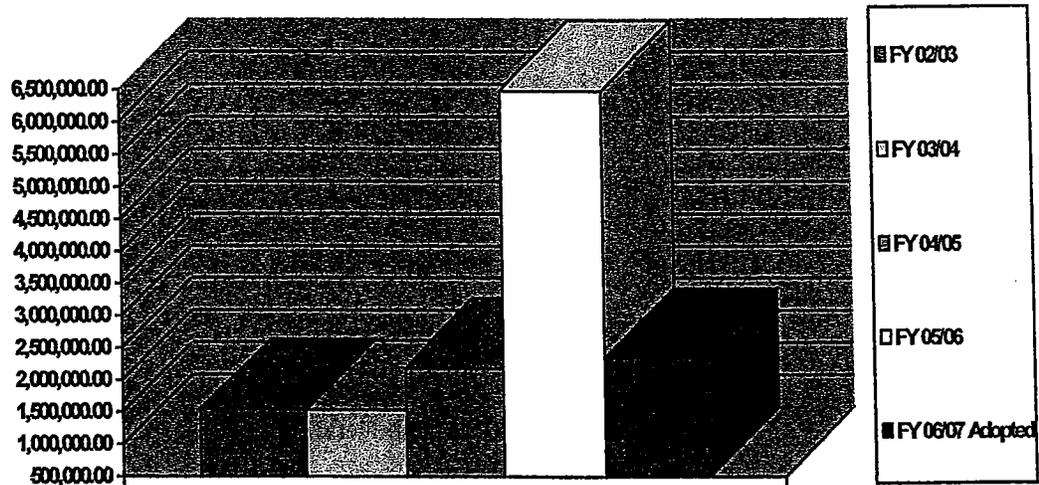
Town of Lauderdale-By-The-Sea

Proprietary Funds Expenditure Summary

Sewer, Stormwater and Parking Funds

| FISCAL YEAR | DEBT SERVICES | PERSONAL SERVICES | OPERATING EXPENSES | CAPITAL OUTLAY | INTERFUND TRANSFER | TOTAL |
|--------------------|---------------|-------------------|--------------------|----------------|--------------------|------------|
| 2002/03 | 276,376 | 142,276 | 924,924 | 204,722 | - | 1,548,298 |
| 2003/04 | 375,615 | 84,664 | 940,536 | 130,471 | - | 1,531,286 |
| 2004/05 | - | 90,304 | 949,426 | 1,140,206 | - | 2,179,936 |
| 2005/06 | 266,614 | 89,267 | 2,252,678 | 3,699,420 | 168,053 | 6,476,032 |
| 2006/07 Adopted | 266,614 | 95,976 | 1,444,280 | 370,000 | 165,645 | 2,342,5152 |

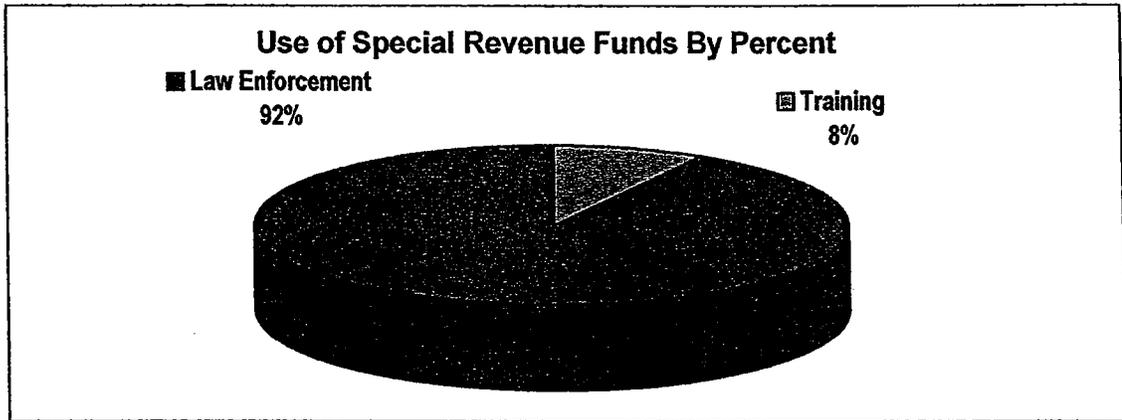
Actual - Proprietary Funds Expenditure Summary



Special Revenue Funds Detail & Changes

Police Law Training & Enforcement Trust Funds \$ 18,100

The Town's Special Revenue Fund represent .07% of the Town's 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 increased approximately \$7,580. The special revenue funds represent .07% of the Town's total budget for fiscal year 2006-2007.



Police Law Training

Funding for mandatory training

Police Law Enforcement Trust

Funding for specialized equipment.
8 Cannondale police bicycles and 1 Yamaha All Terrain Vehicle

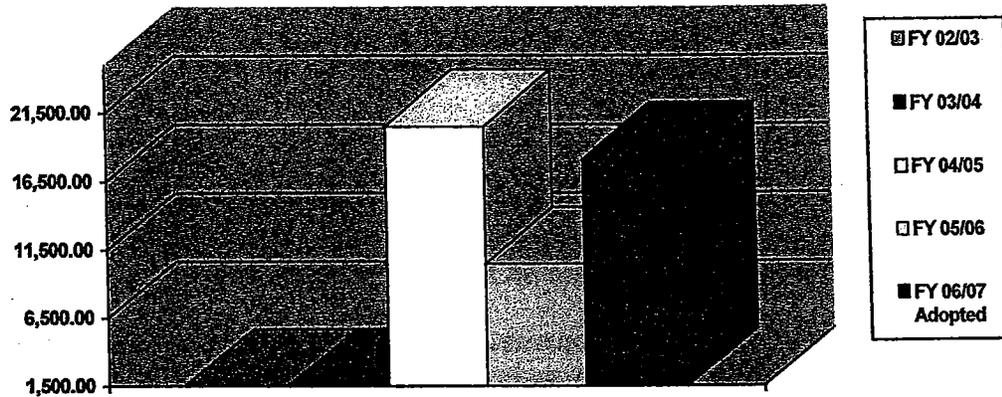
Town of Lauderdale-By-The-Sea

Special Revenue Funds Expenditure Summary

Police Law Training & Enforcement Trust Funds \$ 18,100

| FISCAL YEAR | OPERATING EXPENSES | CAPITAL OUTLAY | TOTAL |
|-----------------|--------------------|----------------|--------|
| 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 Adopted | 1,500 | 16,660 | 18,100 |

Actual Special Revenue Funds Expenditure Summary





Mission Statement

The mission of the Town Of Lauderdale By The Sea is to maximize services to its residents and visitors in the most cost-effective way. This is accomplished by maintaining efficient government practices through teamwork with the Towns elected officials, staff and citizens. This establishes a partnership and safeguards the safety and welfare of the residents and visitors.

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 2005 – 2006 the towns General Fund's budgeted revenue was realized at 121.6% and our expenditures at 89.1%, exceeding our expectations of our projected Fund balance. As a result of Hurricane Wilma management issued directives based on current trend of revenue collection and expenditures in an attempt to collect revenue at 97.5% and expenditure at 95% of budget. We exceeded our goal in fiscal year 2005-2006. The revenue realized a increase of over 100% as a result of obtaining additional funds through grants and a promissory note.

Municipal Services:

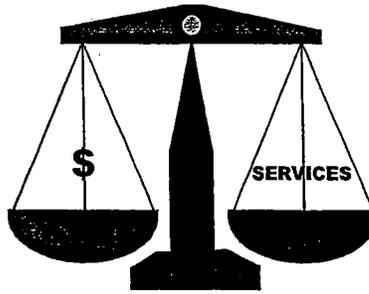
Improved customer service is achieved by maintaining an open door policy in Town Hall to address concerns of our residents and visitors and continue to disseminate accurate information via the town's cable channel and monthly newsletter.

In fiscal year 2005–2006, 241 complaints were logged in and 227 (94.19%) were successfully addressed. 85.46% were related to public works, 2.64% to code enforcement and 11.89% to public safety. Most of the complaints in fiscal year 2005-2006 were a result of hurricane activities that we experienced.

Economic / Physical Development:

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

In fiscal year 2005 – 2006 the Town applied for 6 grants and was successfully awarded funding in the amount of \$ 300,1487 for projects in fiscal year 2006-2007.



Long Term Goals

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

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

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

The Town successfully received \$7,000,000 in funds through a promissory note enabling projects to be funded in the future.

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

Major Accomplishments

In fiscal year 2005-2006 the town completed the construction of sanitary sewers in Terra Mar totaling approximately \$2,323,072. In addition the design and permitting process has been completed for the Bel Air and Sunset Lane projects, which will be constructed in fiscal year 2006-2007.

During fiscal year 2005-2006 the town completed acquisition of land between AIA and Bougainvillea totaling approximately \$3,111,578. In addition request for proposals have been awarded in order to begin construction of a surface parking lot in fiscal year 2006-2007.

The Town Commission approved approximately \$8.2 million in funds for townwide capital improvement projects in fiscal year 2006-2007.

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 2006/2007
Department Budgets**

LEGISLATIVE AND POLICY

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

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

| POSITION TITLE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ADOPTED | FY 2006/07 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 implemented the North Neighborhood Improvement Programs.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PERSONNEL SERVICES | | | | | |
| SALARIES | 44,100.00 | 46,121.00 | 48,620.00 | 50,958.00 | 53,604.00 |
| FICA | 3,374.00 | 3,528.00 | 3,719.00 | 3,899.00 | 4,101.00 |
| RETIREMENT | 5,034.00 | 6,308.00 | 7,220.00 | 7,241.00 | 8,861.00 |
| SUBTOTAL | 52,508.00 | 55,957.00 | 59,559.00 | 62,098.00 | 66,566.00 |
| OTHER SERVICES | | | | | |
| COMMUNICATIONS | 232.00 | 151.00 | 171.00 | 273.00 | 88.00 |
| EQUIPMENT MAINTENANCE | 138.00 | - | - | 423.00 | 2,000.00 |
| OFFICE SUPPLIES | - | 442.00 | 60.00 | 178.00 | 1,000.00 |
| DUES & SUBSCRIPTIONS | 1,885.00 | 2,327.00 | 2,458.00 | 2,963.00 | 3,096.00 |
| TRAINING | 1,145.00 | 255.00 | 1,485.00 | 1,312.00 | 5,000.00 |
| OPERATING SUPPLIES/MISC. | 2,629.00 | 2,273.00 | 2,440.00 | 5,176.00 | 3,300.00 |
| SUBTOTAL | 6,029.00 | 5,448.00 | 6,614.00 | 10,325.00 | 14,484.00 |
| CAPITAL OUTLAY | - | - | 4,959.00 | 1,326.00 | 1,500.00 |
| SUBTOTAL | - | - | 4,959.00 | 1,326.00 | 1,500.00 |
| TOTAL DEPT 511 | 58,537.00 | 61,405.00 | 71,132.00 | 73,749.00 | 82,550.00 |

DONATIONS – NON-PROFIT ORGANIZATIONS



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

DEPARTMENTAL OBJECTIVES:

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

ACHIEVEMENTS:

Provided financial assistance to:

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

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| OTHER SERVICES | | | | | |
| AID TO PRIVATE ORGANIZATIONS | 35,734.00 | 18,478.00 | 12,537.00 | 8,408.00 | 12,319.00 |
| SUBTOTAL | 35,734.00 | 18,478.00 | 12,537.00 | 8,408.00 | 12,319.00 |
| CAPITAL OUTLAY | | | | | |
| SUBTOTAL | - | - | - | - | - |
| TOTAL DEPT 511.100 | 35,734.00 | 18,478.00 | 12,537.00 | 8,408.00 | 12,319.00 |

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

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

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

ACHIEVEMENTS:

Provided assistance to over 17,999 (walk-ins) residents and visitors.

Distributed and mailed over 3,440 visitors guides.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PERSONNEL SERVICES | | | | | |
| SALARIES | 7,824.00 | 8,420.00 | 8,915.00 | 9,627.00 | 9,917.00 |
| FICA | 599.00 | 644.00 | 682.00 | 737.00 | 759.00 |
| RETIREMENT | 451.00 | 622.00 | 669.00 | 803.00 | 977.00 |
| GROUP INSURANCE | 1,779.00 | 2,084.00 | 1,961.00 | 2,254.00 | 2,673.00 |
| SUBTOTAL | 10,653.00 | 11,770.00 | 12,227.00 | 13,421.00 | 14,326.00 |
| OTHER SERVICES | | | | | |
| PROFESSIONAL SERVICES | - | 35,000.00 | 35,000.00 | 35,000.00 | 35,000.00 |
| SEWER/WASTEWATER | 1,833.00 | 2,566.00 | 2,050.00 | 1,962.00 | 2,098.00 |
| ELECTRIC SERVICE | 1,836.00 | 1,876.00 | 1,693.00 | 2,298.00 | 2,045.00 |
| WATER SERVICE | 1,446.00 | 1,728.00 | 1,365.00 | 1,323.00 | 1,428.00 |
| LIABILITY INSURANCE | 1,301.00 | 1,425.00 | 1,674.00 | 2,213.00 | 3,000.00 |
| WORKERS COMPENSATION | 788.00 | 1,106.00 | 1,431.00 | 1,532.00 | 1,114.00 |
| MAINTENANCE MATERIALS | 3,950.00 | 1,013.00 | 312.00 | 2,631.00 | 2,500.00 |
| SUBTOTAL | 11,154.00 | 44,714.00 | 43,525.00 | 46,959.00 | 47,185.00 |
| CAPITAL OUTLAY | 5,600.00 | - | - | - | 3,700.00 |
| SUBTOTAL | 5,600.00 | - | - | - | 3,700.00 |
| TOTAL DEPT 511.200 | 27,407.00 | 56,484.00 | 55,752.00 | 60,380.00 | 65,211.00 |

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 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Town Manager | 1 | 1 | 1 | 1 | 1 |
| Assistant Town Manager | 1 | 1 | 1 | 1 | 1 |
| Town Clerk | 1 | 1 | 1 | 1 | 1 |
| Deputy Town Clerk | 1 | 1 | 1 | 1 | 1 |
| Public Information Officer | 0 | 0 | 1 | 0 | 0 |
| Executive Secretary | 1 | 1 | 1 | 1 | 1 |
| Office Specialist | .5 | .5 | 1 | 1 | 1 |
| Accountant I | 1 | 1 | 1 | 1 | 1 |
| Accounting Specialist | 1 | 1 | 1 | 1 | 1 |
| Finance Director | 1 | 1 | 1 | 1 | 1 |
| Accounting Technician | 0 | 1 | 1 | 1 | 1 |
| Total | 8.5 | 9.5 | 11 | 10 | 10 |

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, 2005-September 2006.

Received Excellence in Financial Reporting Award for Comprehensive Annual Financial Report (CAFR) for fiscal year end – September 30, 2005.

Completed public records scheduling for fiscal year end September 30, 2005.

Completed revision of Towns purchasing policy.

Submitted and received approval of insurance and grant claims totaling over \$1.4 million in funding.

Completed re-installation and testing of off-site backup system after Hurricane Wilma.

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**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PERSONNEL SERVICES | | | | | |
| SALARIES | 506,250.00 | 505,726.00 | 452,975.00 | 529,571.00 | 691,362.00 |
| OVERTIME SALARY | 1,546.00 | 1,542.00 | 2,021.00 | 4,962.00 | 3,000.00 |
| FICA | 36,829.00 | 35,860.00 | 31,114.00 | 37,108.00 | 53,119.00 |
| RETIREMENT | 35,890.00 | 41,559.00 | 38,610.00 | 49,663.00 | 73,194.00 |
| GROUP INSURANCE. | 53,273.00 | 54,855.00 | 57,172.00 | 74,903.00 | 109,475.00 |
| UNEMPLOYMENT COMP | 3,716.00 | 4,822.00 | 2,604.00 | 794.00 | 3,000.00 |
| SUBTOTAL | 637,504.00 | 644,364.00 | 584,496.00 | 697,001.00 | 933,150.00 |
| OTHER SERVICES | | | | | |
| PROFESSIONAL CONSULTAN | 11,079.00 | 26,884.00 | 31,610.00 | 36,794.00 | 40,000.00 |
| AUDIT EXPENSE/FEES | 29,081.00 | 25,038.00 | 32,700.00 | 35,850.00 | 42,750.00 |
| W/C PROFESSIONAL TEST | 270.00 | 320.00 | 525.00 | 250.00 | 900.00 |
| COMMUNICATIONS | 2,062.00 | 1,701.00 | 1,672.00 | 1,061.00 | 1,800.00 |
| VEHICLE LEASING | 10,398.00 | 10,398.00 | 24,387.00 | - | - |
| EQUIPMENT RENT/LEASE | 3,820.00 | 6,319.00 | 6,689.00 | 485.00 | 1,050.00 |
| VEHICLE MAINTENANCE | 207.00 | 477.00 | 227.00 | - | 1,000.00 |
| FUEL | 911.00 | 806.00 | 1,505.00 | 1,307.00 | 2,000.00 |
| SERV MAINT CONTRACT | 9,256.00 | 10,278.00 | 11,376.00 | 12,872.00 | 13,897.00 |
| PRINTING & BINDING | 48,275.00 | 48,299.00 | 29,026.00 | 33,392.00 | 45,375.00 |
| POSTAGE | 13,744.00 | 17,529.00 | 15,434.00 | 15,767.00 | 17,608.00 |
| OFFICE SUPPLIES | 7,347.00 | 9,995.00 | 7,660.00 | 10,162.00 | 10,042.00 |
| COMPUTER EXPENSE | 8,545.00 | 5,636.00 | 4,679.00 | 2,445.00 | 5,148.00 |
| DUES & SUBSCRIPTIONS | 2,550.00 | 2,728.00 | 2,683.00 | 2,489.00 | 4,049.00 |
| TRAINING | 4,321.00 | 4,597.00 | 2,479.00 | 3,760.00 | 9,000.00 |
| OPERATING SUPPLIES/MISC. | 25,097.00 | 26,548.00 | 19,488.00 | 14,874.00 | 25,000.00 |
| SUBTOTAL | 176,963.00 | 197,553.00 | 192,140.00 | 171,508.00 | 219,619.00 |
| CAPITAL OUTLAY | 946.00 | 13,924.00 | 1,724.00 | 1,652.00 | 5,000.00 |
| SUBTOTAL | 946.00 | 13,924.00 | 1,724.00 | 1,652.00 | 5,000.00 |
| TOTAL DEPT 513 | 815,413.00 | 855,841.00 | 778,360.00 | 870,161.00 | 1,157,769.00 |

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, Goren, Cherof, Doody & Ezrol P.A.

| POSITION TITLE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 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:

Provided legal representation within budget guidelines.

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

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

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|--------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| OTHER SERVICES | | | | | |
| LEGAL EXP - RETAINER | 92,000.00 | 96,600.00 | 99,600.00 | 103,684.00 | 108,000.00 |
| LEGAL ADVERTISEMENTS | 16,007.00 | 10,291.00 | 9,899.00 | 12,409.00 | 25,000.00 |
| LEGAL-LITIGATION | 66,862.00 | - | - | - | - |
| LEGAL - OTHER | 30,170.00 | 22,411.00 | 27,051.00 | 94,893.00 | 500,000.00 |
| SUBTOTAL | 205,039.00 | 129,302.00 | 136,550.00 | 210,986.00 | 633,000.00 |
| TOTAL DEPT 514 | 205,039.00 | 129,302.00 | 136,550.00 | 210,986.00 | 633,000.00 |

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.

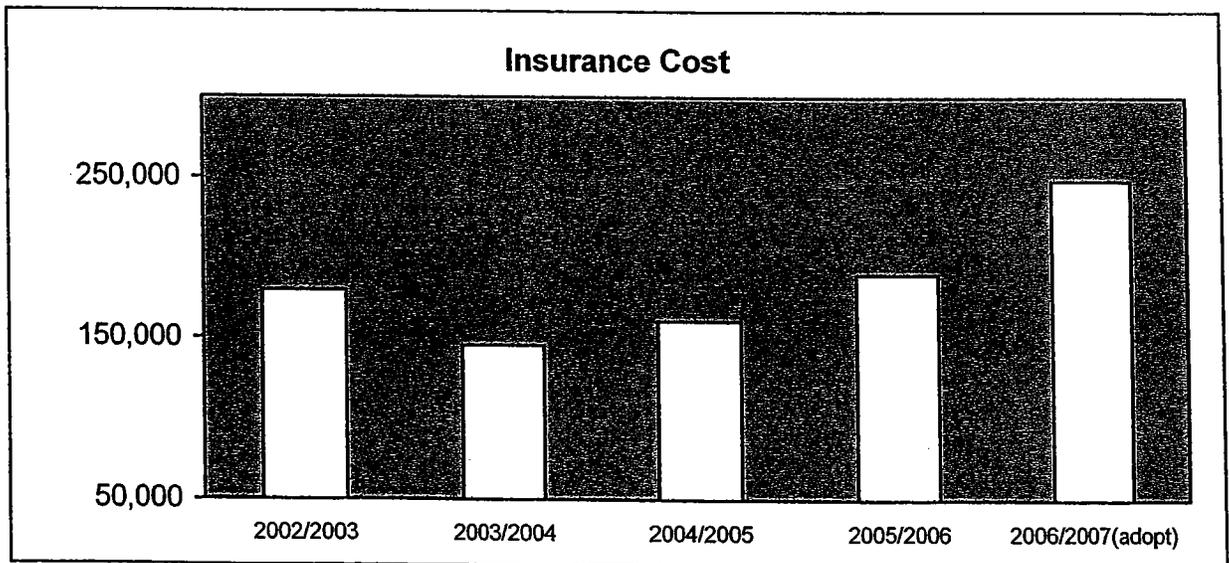
DEPARTMENTAL OBJECTIVES:

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 2005-2006.



**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| DEBT SERVICES | | | | | |
| DEBT PRINCIPAL | 1,619.00 | 6,581.00 | 5,072.00 | 202,066.00 | 205,312.00 |
| DEBT INTEREST | 359.00 | 1,329.00 | 860.00 | 155,337.00 | 152,586.00 |
| SUBTOTAL | 1,978.00 | 7,910.00 | 5,932.00 | 357,403.00 | 357,898.00 |
| OTHER SERVICES | | | | | |
| ADVERTISEMENT | - | 9,401.00 | - | 15,508.00 | 10,000.00 |
| PROFESSIONAL CONSULTANTS | 78,855.00 | 134,699.00 | 156,758.00 | 162,897.00 | 411,751.00 |
| CONTRACTUAL SERVICE-BUS | 40,743.00 | 66,965.00 | 60,563.00 | 60,563.00 | 64,961.00 |
| LIABILITY INSURANCE | 113,370.00 | 98,619.00 | 126,500.00 | 140,637.00 | 190,520.00 |
| WORKERS' COMPENSATION | 65,893.00 | 46,277.00 | 33,852.00 | 37,550.00 | 99,776.00 |
| CONTINGENCY | 1,844.00 | 7,514.00 | 7,285.00 | 60,518.00 | 138,039.00 |
| RESERVE - 4.70 vs 4.999 | - | - | - | - | - |
| LITIGATION CONTINGENCY FUND | - | - | - | - | - |
| HURRICANE/STORM | - | 36,454.00 | 93,136.00 | 466,822.00 | - |
| GRANT MATCH-COMMUNITY BUS | 17,779.00 | 18,730.00 | 24,915.00 | 26,428.00 | 32,857.00 |
| DEPRECIATION | 142,225.00 | 120,315.00 | 112,762.00 | 114,366.00 | 133,880.00 |
| SUBTOTAL | 460,709.00 | 538,974.00 | 615,771.00 | 1,085,289.00 | 1,081,784.00 |
| CAPITAL OUTLAY- ADA | | | | | |
| CAPITAL OUTLAY - ADA | - | - | - | - | - |
| CAPITAL OUTLAY - SECURITY | 595.00 | - | - | - | - |
| SUBTOTAL | 595.00 | - | - | - | - |
| TOTAL DEPT 519 | 463,282.00 | 546,884.00 | 621,703.00 | 1,442,692.00 | 1,439,682.00 |

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

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**Public Safety
Fiscal Year 2006/2007
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 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Police Chief | 1 | 1 | 1 | 1 | 1 |
| Administrative Captain | 0 | 0 | 0 | 0 | 0 |
| Lieutenant | 1 | 1 | 1 | 1 | 1 |
| Administrative Secretary | 0 | 0 | 0 | 0 | 0 |
| Administrative Specialist | 1 | 1 | 1 | 1 | 1 |
| Sergeant | 4 | 4 | 4 | 4 | 4 |
| 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 | 28 | 28 |

DEPARTMENTAL OBJECTIVES:

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

ACHIEVEMENTS:

During the fiscal year 2005/2006, the Broward Sheriff's Office has accomplished the following:

- Increased the Neighborhood Crime Watch Program membership by 100%
- Member of Crime Watch are informed of crime trends by e-mail and crime alerts by burst fax
- Increased the Citizen On Patrol (COP) membership by 20%
- Implemented an Auto Theft Prevention Program call Combat Auto Theft (CAT)
- Continued the People Management System (PMS) and assisted the district in increasing the warrants arrest by 15%
- Continued to assist residents with hurricane preparedness
- Continued to use alternative patrol methods by using bicycles, seaways and ATVs

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|----------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| OTHER SERVICES | | | | | |
| SEWER/WASTEWATER | 421.00 | 475.00 | 432.00 | 424.00 | 394.00 |
| CONTRACTUAL SERVICES (BSO) | 2,072,889.00 | 2,201,016.00 | 2,320,453.00 | 2,260,832.00 | 2,605,328.00 |
| COMMUNICATIONS | 4,629.00 | 3,978.00 | 3,976.00 | 3,885.00 | 3,963.00 |
| ELECTRIC SERVICE | 1,890.00 | 2,237.00 | 2,254.00 | 2,565.00 | 2,530.00 |
| WATER SERVICE | 315.00 | 328.00 | 325.00 | 327.00 | 310.00 |
| LIABILITY INSURANCE | 2,262.00 | 2,188.00 | 2,311.00 | 2,694.00 | 3,681.00 |
| TRAINING | - | - | (2,571.00) | - | - |
| OPERATING SUPPLIES | - | - | - | - | - |
| SUBTOTAL | 2,082,406.00 | 2,210,222.00 | 2,327,180.00 | 2,270,527.00 | 2,616,206.00 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL DEPT 521 | 2,082,406.00 | 2,210,222.00 | 2,327,180.00 | 2,270,527.00 | 2,616,206.00 |

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 Broward County Fire/Rescue and Broward County Sheriff's Office.

| POSITION TITLE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Battalion Chief | 1 | 1 | 1 | 1 | 1 |
| Fire Administrator | 0 | 0 | 1 | 1 | 0 |
| Fire Inspector (Part-Time) | .5 | .5 | 0 | 0 | 0 |
| Firefighters | 0 | 0 | 13 | 13 | 13 |
| Firefighters (Volunteer) | 31 | 31 | 39 | 39 | 61 |
| Total | 32.5 | 32.5 | 54 | 54 | 75 |

DEPARTMENTAL OBJECTIVES:

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

ACHIEVEMENTS:

During the fiscal year 2005/2006, the Broward Sheriff's Office Fire Department has accomplished the following:

- The department responded to 398 (5/31/06 – YTD) calls for service
- The department played a vital role in pre and post Hurricane Wilma Preparations
- As part of the BSODFR (Broward Sheriff's Office Department Fire Rescue), several new apparatus were obtained:
 - Air Unit
 - HazMat Unit
 - Fireboat
 - Two (2) 105 Tower Ladders were placed in service
- A total of 222 fire inspections were performed

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PERSONNEL SERVICES | | | | | |
| SALARIES | 18,090.00 | - | 68,549.00 | 49,285.00 | - |
| INCENTIVE | 78,794.00 | 135,678.00 | - | - | - |
| PENSION | 6,494.00 | 17,771.00 | - | - | - |
| TRAINING | 22,739.00 | 70,678.00 | - | - | - |
| FICA | 1,384.00 | - | 5,480.00 | 3,994.00 | - |
| RETIREMENT | - | - | 5,339.00 | 3,578.00 | - |
| GROUP INSURANCE | - | - | 4,189.00 | 3,322.00 | - |
| SUBTOTAL | 127,501.00 | 224,127.00 | 83,557.00 | 60,179.00 | - |
| OTHER SERVICES | | | | | |
| MAGT. & ADMIN. COMPENSATION | - | - | - | - | - |
| PROFESSIONAL CONSULTANTS | 81,830.00 | 105,108.00 | - | 6,148.00 | - |
| AUDIT EXPENSE | 4,919.00 | 4,962.00 | - | - | - |
| SEWER/WASTEWATER | 632.00 | 715.00 | 650.00 | 638.00 | 592.00 |
| W/C PROFESSIONAL TEST | 630.00 | 1,330.00 | - | - | - |
| CONTRACTUAL SERVICES (BSO) | - | - | 1,828,162.00 | 2,024,571.00 | 2,125,800.00 |
| TRAINING/TUITION | 22,718.00 | 15,147.00 | - | - | - |
| COMMUNICATIONS | 3,743.00 | 4,071.00 | 2,136.00 | 1,717.00 | 2,275.00 |
| ELECTRIC SERVICE | 2,841.00 | 3,362.00 | 3,389.00 | 3,856.00 | 3,803.00 |
| WATER SERVICE | 473.00 | 492.00 | 488.00 | 491.00 | 444.00 |
| VEHICLE LEASING | 42,691.00 | 10,398.00 | - | - | - |
| LIABILITY INSURANCE | 8,461.00 | 16,792.00 | 3,474.00 | 4,048.00 | 5,533.00 |
| WORKERS COMPENSATION | 10,191.00 | 11,500.00 | - | - | - |
| EQUIPMENT MAINT. | 5,494.00 | 6,871.00 | - | - | - |
| VEHICLE MAINTENANCE | 5,595.00 | 23,624.00 | - | - | - |
| FUEL | 1,492.00 | 2,351.00 | - | - | - |
| RADIO MAINTENANCE | 4,077.00 | 6,155.00 | - | - | - |
| PROFESSIONAL TESTING | 2,485.00 | 5,426.00 | - | - | - |
| CONTINGENCY | - | - | - | - | - |
| OFFICE SUPPLIES | 260.00 | 1,398.00 | - | - | - |
| UNIFORM EXPENSE | 1,452.00 | 25,690.00 | - | - | - |
| DUES & SUBSCRIPTIONS | 463.00 | 305.00 | - | - | - |
| OPERATING SUPPLIES/MISC. | 5,784.00 | 20,699.00 | - | - | - |
| SUBTOTAL | 206,231.00 | 266,396.00 | 1,838,299.00 | 2,041,469.00 | 2,138,447.00 |
| CAPITAL OUTLAY | 2,265.00 | 49,358.00 | - | - | - |
| SUBTOTAL | 2,265.00 | 49,358.00 | - | - | - |
| TOTAL DEPT 522 | 335,997.00 | 539,881.00 | 1,921,856.00 | 2,101,648.00 | 2,138,447.00 |

EMERGENCY MEDICAL SERVICES



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

| POSITION TITLE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 PROPOSED |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| Firefighters/Paramedics | 21 | 21 | 8.5 | 8.5 | 8.5 |
| Total | 21 | 21 | 8.5 | 8.5 | 8.5 |

DEPARTMENTAL OBJECTIVES:

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

ACHIEVEMENTS:

During the fiscal year 2005/2006, the Broward Sheriff's Office Fire Rescue Department has accomplished the following:

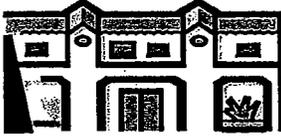
- The department responded to 628 (5/31/06 – YTD) calls for service
- The department played a vital role in pre and post Hurricane Wilma Preparations
- New Life Pak 12 defibrillators were purchased and placed into service

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007

FUND: 1 NAME: GENERAL FUND
DEPT: 523 NAME: EMERGENCY MEDICAL SERVICES

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PERSONNEL SERVICES | | | | | |
| SALARIES | - | - | 7,617.00 | 5,478.00 | - |
| FICA | - | - | 609.00 | 444.00 | - |
| RETIREMENT | - | - | 593.00 | 398.00 | - |
| GROUP INSURANCE | - | - | 509.00 | 369.00 | - |
| SUBTOTAL | - | - | 9,328.00 | 6,689.00 | - |
| OTHER SERVICES | | | | | |
| CONTRACTUAL SERVICES | 467,458.00 | 2,509,756.00 | 882,210.00 | 926,320.00 | 972,638.00 |
| CONTRACTUAL OBLIGATION | - | - | - | - | - |
| SEWER/WASTEWATER | 180.00 | 204.00 | 185.00 | 182.00 | 195.00 |
| WATER SERVICE | 135.00 | 140.00 | 139.00 | 140.00 | 133.00 |
| SUBTOTAL | 467,773.00 | 2,510,100.00 | 882,534.00 | 926,642.00 | 972,966.00 |
| TOTAL DEPT 523 | 467,773.00 | 2,510,100.00 | 891,862.00 | 933,331.00 | 972,966.00 |

DEVELOPMENT SERVICES DEPARTMENT



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

| POSITION TITLE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Director of Development Services | 0 | 1 | 1 | 1 | 1 |
| Zoning/Code Supervisor | 1 | 1 | 1 | 1 | 1 |
| Town Planner (Contracted) | 1 | 1 | 1 | 1 | 1 |
| Town Engineer (Contracted) | 1 | 1 | 0 | 0 | 0 |
| Senior Office Specialist | 1 | 1 | 1 | 1 | 1 |
| Code Enforcement Officer | 2 | 2 | 2 | 2 | 2 |
| Total | 6 | 7 | 6 | 6 | 6 |

DEPARTMENTAL OBJECTIVES:

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

ACHIEVEMENTS:

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

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PERSONNEL SERVICES | | | | | |
| SALARIES | 159,895.00 | 251,103.00 | 233,349.00 | 231,580.00 | 302,146.00 |
| OVERTIME SALARY | 1,496.00 | 1,003.00 | 646.00 | 1,239.00 | 1,580.00 |
| FICA | 12,052.00 | 18,970.00 | 17,762.00 | 17,702.00 | 23,236.00 |
| RETIREMENT | 9,923.00 | 19,908.00 | 18,004.00 | 18,994.00 | 29,917.00 |
| GROUP INSURANCE | 22,133.00 | 32,322.00 | 35,536.00 | 40,936.00 | 68,838.00 |
| SUBTOTAL | 205,499.00 | 323,306.00 | 305,297.00 | 310,451.00 | 425,717.00 |
| OTHER SERVICES | | | | | |
| ADVERTISEMENTS | 282.00 | 5,012.00 | 3,688.00 | 3,355.00 | 6,000.00 |
| LEGAL EXP.-OTHER ISSUES | 5,184.00 | - | - | - | 1,500.00 |
| PROFESSIONAL CONSULTANTS | 101,208.00 | 114,207.00 | 167,111.00 | 137,589.00 | 147,700.00 |
| W/C PROFESSIONAL TEST | - | 80.00 | 330.00 | 285.00 | 250.00 |
| COMMUNICATIONS | 2,130.00 | 1,570.00 | 1,256.00 | 882.00 | 1,440.00 |
| VEHICLE LEASE | 10,398.00 | 10,398.00 | - | - | - |
| EQUIPMENT RENTAL/LEASE | 2,429.00 | 1,307.00 | - | - | - |
| EQUIPMENT MAINTENANCE | 2,105.00 | 2,204.00 | 2,204.00 | 2,425.00 | 2,431.00 |
| VEHICLE MAINTENANCE | 671.00 | 4,656.00 | 1,468.00 | 3,269.00 | 6,500.00 |
| FUEL | 2,288.00 | 1,807.00 | 1,840.00 | 2,859.00 | 4,695.00 |
| SERVICE MAINT. CONTRACTS | 1,037.00 | 1,128.00 | 1,214.00 | 2,240.00 | 3,669.00 |
| PRINTING & BINDING | 1,838.00 | 2,127.00 | 1,299.00 | 2,343.00 | 2,650.00 |
| POSTAGE | 3,113.00 | 2,319.00 | 3,439.00 | 3,772.00 | 3,000.00 |
| OFFICE SUPPLIES | 1,310.00 | 1,482.00 | 1,913.00 | 2,357.00 | 3,000.00 |
| UNIFORM EXPENSE | 450.00 | 596.00 | 158.00 | - | 750.00 |
| DUES/SUBSCRIPTIONS | 90.00 | 327.00 | 105.00 | 256.00 | 740.00 |
| TRAINING | 1,050.00 | 1,230.00 | 2,000.00 | 870.00 | 4,200.00 |
| OPERATING SUPPLIES/MISC. | 2,981.00 | 3,948.00 | 3,679.00 | 1,760.00 | 7,500.00 |
| SUBTOTAL | 138,564.00 | 154,398.00 | 191,704.00 | 164,262.00 | 196,025.00 |
| CAPITAL OUTLAY | 3,186.00 | 6,842.00 | 1,678.00 | - | 4,450.00 |
| SUBTOTAL | 3,186.00 | 6,842.00 | 1,678.00 | - | 4,450.00 |
| TOTAL DEPT 524 | 347,249.00 | 484,546.00 | 498,679.00 | 474,713.00 | 626,192.00 |

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Physical Environment Fiscal Year 2006/2007 Budgets

SANITATION



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

DEPARTMENTAL OBJECTIVES:

To collect weekly recyclable materials within the residential districts.

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

ACHIEVEMENTS:

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

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

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|--------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PROFESSIONAL CONSULTANTS | - | - | - | - | - |
| RECYCLING COST | 11,980.00 | 11,656.00 | 11,660.00 | 20,429.00 | 25,703.00 |
| SUBTOTAL | 11,980.00 | 11,656.00 | 11,660.00 | 20,429.00 | 25,703.00 |
| | | | | | |
| TOTAL DEPT 534 | 11,980.00 | 11,656.00 | 11,660.00 | 20,429.00 | 25,703.00 |

PUBLIC BUILDINGS



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

DEPARTMENTAL OBJECTIVES:

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

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

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

ACHIEVEMENTS:

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

Successfully created off-site Public Works facility and complied with all ADA issues brought to the attention of the Town.

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

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|--------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| DEBT SERVICES | | | | | |
| DEBT PRINCIPAL | 66,036.00 | 267,982.00 | 274,930.00 | 281,678.00 | 288,461.00 |
| DEBT INTEREST | 8,526.00 | 30,267.00 | 23,319.00 | 16,572.00 | 9,789.00 |
| SUBTOTAL | 74,562.00 | 298,249.00 | 298,249.00 | 298,250.00 | 298,250.00 |
| OTHER SERVICES | | | | | |
| SEWER/WASTEWATER | 2,726.00 | 4,308.00 | 4,129.00 | 6,070.00 | 9,182.00 |
| COMMUNICATIONS | 17,013.00 | 21,829.00 | 20,822.00 | 21,124.00 | 24,245.00 |
| ELECTRIC SERVICE | 20,538.00 | 25,786.00 | 25,655.00 | 30,256.00 | 29,647.00 |
| WATER SERVICE | 2,339.00 | 3,018.00 | 2,981.00 | 9,192.00 | 6,758.00 |
| EQUIPMENT MAINTENANCE | 5,646.00 | 5,571.00 | 8,243.00 | 5,948.00 | 7,500.00 |
| CONTINGENCY | - | - | - | - | 5,000.00 |
| SERVICE MAINTENANCE | 4,150.00 | 4,141.00 | 1,346.00 | 3,065.00 | 5,271.00 |
| MAINTENANCE MATERIALS | 13,273.00 | 23,739.00 | 27,040.00 | 39,717.00 | 26,653.00 |
| OPERATING SUPPLIES/MISC. | 904.00 | 3,145.00 | 2,127.00 | 565.00 | 3,000.00 |
| SUBTOTAL | 66,489.00 | 91,537.00 | 92,343.00 | 115,937.00 | 117,256.00 |
| CAPITAL OUTLAY | 1,409,736.00 | 7,070.00 | 42,771.00 | 82,959.00 | 27,000.00 |
| SUBTOTAL | 1,409,736.00 | 7,070.00 | 42,771.00 | 82,959.00 | 27,000.00 |
| TOTAL DEPT 539 | 1,550,787.00 | 396,856.00 | 433,363.00 | 497,146.00 | 442,506.00 |

PUBLIC WORKS



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

| POSITION TITLE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Municipal Service Director | 1 | 1 | 1 | 1 | 1 |
| Special Projects Coordinator | 0 | 1 | 1 | 1 | 0 |
| Executive Secretary | 0 | 1 | 1 | 1 | 1 |
| Town Engineer (Contracted) | 0 | 0 | 1 | 1 | 1 |
| Public Facilities /Community Standards Supervisor | 1 | 1 | 1 | 1 | 0 |
| Maintenance Supervisor | 1 | 1 | 1 | 1 | 1 |
| Maintenance Worker III | 0 | 0 | 0 | 1 | 1 |
| Maintenance Worker II | 4 | 5 | 5 | 3 | 2 |
| Maintenance Worker I | 5.5 | 6.5 | 6.5 | 7 | 4 |
| Total | 12.5 | 16.5 | 17.5 | 17 | 11 |

DEPARTMENTAL OBJECTIVES:

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

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

ACHIEVEMENTS:

Successfully managed the contract with FPL to convert the overhead utilities on A1A into an underground system. Successfully installed streetlights in Bel Air neighborhood.

Successfully completed design and permitting of the sanitary sewer and drainage systems for Terra Mar Island.

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

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PERSONNEL SERVICES | | | | | |
| SALARIES | 361,087.00 | 455,467.00 | 477,260.00 | 471,462.00 | 421,852.00 |
| OVERTIME SALARY | 1,351.00 | 4,860.00 | 7,710.00 | 17,247.00 | 5,000.00 |
| FICA | 26,802.00 | 33,403.00 | 36,067.00 | 36,410.00 | 32,655.00 |
| RETIREMENT | 22,441.00 | 33,220.00 | 37,682.00 | 41,306.00 | 42,045.00 |
| GROUP INSURANCE | 74,535.00 | 84,653.00 | 95,695.00 | 98,265.00 | 99,788.00 |
| SUBTOTAL | 486,216.00 | 611,603.00 | 654,414.00 | 664,690.00 | 601,340.00 |
| OTHER SERVICES | | | | | |
| PROFESSIONAL CONSULTANTS | 600.00 | 32,085.00 | 46,429.00 | 31,744.00 | 36,750.00 |
| W/C PROFESSIONAL TEST | 180.00 | 770.00 | 830.00 | 705.00 | 550.00 |
| COMMUNICATIONS | 2,035.00 | 1,455.00 | 1,506.00 | 1,770.00 | 1,567.00 |
| WATER SERVICE | 54,290.00 | 73,545.00 | 78,736.00 | 60,711.00 | 80,279.00 |
| ELECTRIC SERVICE-STREETS | 34,087.00 | 39,015.00 | 42,238.00 | 44,134.00 | 46,000.00 |
| VEHICLE LEASE | 30,693.00 | 37,693.00 | 52,983.00 | - | - |
| EQUIPMENT RENTAL/LEASE | 3,860.00 | 1,388.00 | 1,247.00 | 720.00 | 3,500.00 |
| EQUIPMENT MAINTENANCE | 7,524.00 | 8,624.00 | 15,534.00 | 16,798.00 | 13,300.00 |
| VEHICLE MAINTENANCE | 4,297.00 | 5,451.00 | 8,792.00 | 7,066.00 | 4,550.00 |
| FUEL | 9,312.00 | 10,726.00 | 13,964.00 | 17,685.00 | 10,535.00 |
| RADIO MAINTENANCE | - | 375.00 | - | - | 350.00 |
| CONTINGENCY | - | - | - | - | - |
| POSTAGE | - | 102.00 | 301.00 | 456.00 | 400.00 |
| OFFICE SUPPLIES | 50.00 | 1,085.00 | 1,261.00 | 870.00 | 1,400.00 |
| UNIFORMS | 3,651.00 | 4,675.00 | 4,374.00 | 5,394.00 | 3,860.00 |
| STREET LIGHT MAINTENANCE | - | - | - | 10,055.00 | 10,000.00 |
| STREET-SIDEWALK MAIN/SUPPLIE | 8,123.00 | 19,945.00 | 91,336.00 | 3,247.00 | 35,500.00 |
| LANDSCAPING/GROUND MAINT | 82,086.00 | 57,094.00 | 85,128.00 | 121,556.00 | - |
| SIGNS | 2,955.00 | 2,605.00 | 10,148.00 | 9,539.00 | 10,000.00 |
| DUES & SUBSCRIPTIONS | 400.00 | 17.00 | 460.00 | - | 1,260.00 |
| TRAINING | 1,013.00 | 95.00 | 1,471.00 | 195.00 | 1,500.00 |
| OPERATING SUPPLIES/MISC | 10,792.00 | 7,240.00 | 11,623.00 | 12,003.00 | 10,500.00 |
| GRANT REIMBURSABLE (FDOT) | 29,000.00 | - | - | - | - |
| SUBTOTAL | 284,948.00 | 303,985.00 | 468,361.00 | 344,648.00 | 271,801.00 |
| CAPITAL OUTLAY | 10,000.00 | 13,859.00 | 2,705.00 | 43,228.00 | 36,500.00 |
| SUBTOTAL | 10,000.00 | 13,859.00 | 2,705.00 | 43,228.00 | 36,500.00 |
| TOTAL DEPT 541 | 781,164.00 | 929,447.00 | 1,125,480.00 | 1,052,566.00 | 909,641.00 |

COMMUNITY STANDARDS



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

| POSITION TITLE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Special Projects Coordinator | 0 | 0 | 0 | 0 | 1 |
| Public Facilities /Community Standards Supervisor | 0 | 0 | 0 | 0 | 1 |
| Maintenance Worker II | 0 | 0 | 0 | 0 | 1 |
| Maintenance Worker I | 0 | 0 | 0 | 0 | 3 |
| Total | 0 | 0 | 0 | 0 | 6 |

DEPARTMENTAL OBJECTIVES:

To beautify the environment through landscape and landscape maintenance.

ACHIEVEMENTS:

Replaced all Commercial Boulevard medians with new flowers, plants and mulch.

Replaced all sod and plants including sea oats at Washingtonia Park.

Replaced all flowers, plants and mulch on west side of Sea Grape Drive.

Replaced all planter boxes and centerpieces on El Mar Drive with flowering plants.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PERSONNEL SERVICES | | | | | |
| SALARIES | 361,087.00 | 455,467.00 | 477,260.00 | - | 223,250.00 |
| OVERTIME SALARY | 1,351.00 | 4,860.00 | 7,710.00 | - | 5,000.00 |
| FICA | 26,802.00 | 33,403.00 | 36,067.00 | - | 17,462.00 |
| RETIREMENT | 22,441.00 | 33,220.00 | 37,682.00 | - | 22,483.00 |
| GROUP INSURANCE | 74,535.00 | 84,653.00 | 95,695.00 | - | 62,567.00 |
| SUBTOTAL | 486,216.00 | 611,603.00 | 654,414.00 | - | 330,762.00 |
| OTHER SERVICES | | | | | |
| PROFESSIONAL CONSULTANTS | 600.00 | 32,085.00 | 46,429.00 | - | 20,530.00 |
| W/C PROFESSIONAL TEST | 180.00 | 770.00 | 830.00 | - | 200.00 |
| CONTRACTUAL SERVICES | - | - | - | - | 100,000.00 |
| COMMUNICATIONS | 2,035.00 | 1,455.00 | 1,506.00 | - | 891.00 |
| VEHICLE LEASE | 30,693.00 | 37,693.00 | 52,983.00 | - | - |
| EQUIPMENT RENTAL/LEASE | 3,860.00 | 1,388.00 | 1,247.00 | - | 1,500.00 |
| EQUIPMENT MAINTENANCE | 7,524.00 | 8,624.00 | 15,534.00 | - | 5,700.00 |
| VEHICLE MAINTENANCE | 4,297.00 | 5,451.00 | 8,792.00 | - | 1,950.00 |
| FUEL | 9,312.00 | 10,726.00 | 13,964.00 | - | 4,515.00 |
| RADIO MAINTENANCE | - | 375.00 | - | - | 350.00 |
| OFFICE SUPPLIES | 50.00 | 1,085.00 | 1,261.00 | - | 600.00 |
| UNIFORMS | 3,651.00 | 4,675.00 | 4,374.00 | - | 1,654.00 |
| STREET MAINT/SUPPLIES | 8,123.00 | 19,945.00 | 91,336.00 | - | 1,288.00 |
| LANDSCAPING/GROUND MAINT | 82,086.00 | 57,094.00 | 85,128.00 | - | 155,815.00 |
| TRAINING | 1,013.00 | 95.00 | 1,471.00 | - | 500.00 |
| OPERATING SUPPLIES/MISC | 10,792.00 | 7,240.00 | 11,623.00 | - | 4,500.00 |
| LANDSCAPE PROJECTS | 29,000.00 | - | - | - | - |
| SUBTOTAL | 193,216.00 | 188,701.00 | 336,478.00 | - | 299,993.00 |
| CAPITAL OUTLAY | 10,000.00 | 13,859.00 | 2,705.00 | - | 4,500.00 |
| SUBTOTAL | 10,000.00 | 13,859.00 | 2,705.00 | - | 4,500.00 |
| TOTAL DEPT 542 | 689,432.00 | 814,163.00 | 993,597.00 | - | 635,255.00 |

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 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Enforcement Supervisor | 1 | 1 | 1 | 0 | 0 |
| Enforcement Officers | 3 | 3 | 3 | 3 | 3 |
| Office Specialist (Part-time) | .5 | .5 | 0 | 0 | 0 |
| Meter Repair Technician | 1 | 1 | 0 | 0 | 0 |
| Total | 5.5 | 5.5 | 4 | 3 | 3 |

DEPARTMENTAL OBJECTIVES:

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

To maintain the parking meters in good working order.

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

To provide directions and information to residents and visitors.

Schedule parking hearing or contested citations on a timely basis.

To ensure collection of parking revenue three time per week.

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

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

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

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

ACHIEVEMENTS:

Installed additional meters on the newly purchased property in the 4400 block of Bougainvillea Drive.

Increased parking enforcement by completing monthly studies and changes of personnel work hours to meet the demand.

Worked diligently at SR A1A and El Mar Drive to monitor construction and make sure roadways were kept open.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET**

FISCAL YEAR: 2006-2007

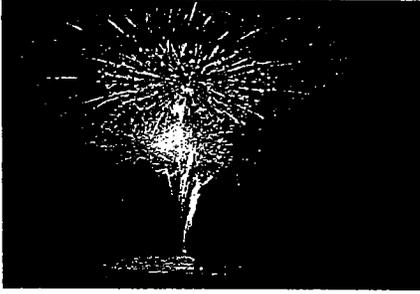
FUND: 1 NAME: GENERAL FUND
DEPT: 545 NAME: PARKING ENFORCEMENT

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| PERSONNEL SERVICES | | | | | |
| SALARIES | 46,942.00 | 111,594.00 | 111,014.00 | 114,692.00 | 121,906.00 |
| OVERTIME SALARIES | 208.00 | 1,055.00 | 602.00 | 1,622.00 | 553.00 |
| FICA | 3,106.00 | 8,533.00 | 8,018.00 | 8,470.00 | 9,369.00 |
| RETIREMENT | 2,415.00 | 8,044.00 | 8,784.00 | 9,579.00 | 12,063.00 |
| GROUP INSURANCE | 6,240.00 | 14,725.00 | 16,968.00 | 19,990.00 | 26,210.00 |
| SUBTOTAL | 58,910.00 | 143,951.00 | 145,386.00 | 154,353.00 | 170,101.00 |
| OTHER SERVICES | | | | | |
| PROF. CONSULTANTS | 48,610.00 | 46,883.00 | 46,010.00 | 45,145.00 | 47,000.00 |
| W/C PROFESSIONAL TEST | 45.00 | 45.00 | 90.00 | 125.00 | 150.00 |
| CONTRACTUAL SERVICES | 4,397.00 | 4,675.00 | 3,899.00 | 2,870.00 | 4,200.00 |
| COMMUNICATION SERVICE | - | - | 248.00 | 417.00 | 448.00 |
| VEHICLE LEASING | - | - | 31,596.00 | - | - |
| EQUIP. RENTAL/LEASE | 3,960.00 | 3,810.00 | 4,290.00 | 4,318.00 | 8,000.00 |
| EQUIP. MAINTENANCE | 1,680.00 | 876.00 | 1,305.00 | 638.00 | 2,500.00 |
| VEHICLE MAINTENANCE | 1,887.00 | 3,288.00 | 1,390.00 | 1,642.00 | 2,000.00 |
| FUEL | 2,244.00 | 5,632.00 | 5,132.00 | 6,142.00 | 6,240.00 |
| SERVICE MAINTENANCE CON | - | - | - | - | 80.00 |
| PRINTING & BINDING | 2,301.00 | 4,541.00 | 4,256.00 | 2,500.00 | 2,500.00 |
| POSTAGE | 604.00 | 1,034.00 | 743.00 | 470.00 | 840.00 |
| OFFICE SUPPLIES | 606.00 | 167.00 | 514.00 | 155.00 | 1,000.00 |
| COMPUTER EXPENSE | - | - | 4,000.00 | - | 750.00 |
| UNIFORMS | 106.00 | 507.00 | 408.00 | 720.00 | 1,000.00 |
| TRAINING | 125.00 | 195.00 | 210.00 | - | 500.00 |
| OPERATING SUPPLIES | 483.00 | 1,231.00 | 1,643.00 | 632.00 | 1,000.00 |
| SUBTOTAL | 67,048.00 | 72,874.00 | 105,734.00 | 65,774.00 | 78,208.00 |
| CAPITAL OUTLAY | 633.00 | 6,130.00 | - | - | - |
| SUBTOTAL | 633.00 | 6,130.00 | - | - | - |
| TOTAL DEPT 545 | 126,591.00 | 222,955.00 | 251,120.00 | 220,127.00 | 248,309.00 |

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**Recreation & Beach
Fiscal Year 2006/2007
Budgets**

DEPARTMENT: RECREATION



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

DEPARTMENTAL OBJECTIVES:

To maintain safe and clean recreational facilities and grounds.

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

To maintain all equipment in safe working order.

ACHIEVEMENTS:

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

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

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

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: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|--------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| OTHER SERVICES | | | | | |
| SEWER/WASTEWATER | 229.00 | 258.00 | 235.00 | 231.00 | 225.00 |
| SENIOR RECREATION CENTER | 55,000.00 | 55,000.00 | 55,000.00 | 57,750.00 | 57,750.00 |
| PERFORMING ARTS CENTER | - | - | 15,000.00 | 4,410.00 | 12,000.00 |
| COMMUNICATIONS | 1,580.00 | 774.00 | 930.00 | 931.00 | 1,644.00 |
| ELECTRIC SERVICE | 1,028.00 | 2,346.00 | 2,586.00 | 3,287.00 | 1,377.00 |
| WATER SERVICE | 171.00 | 178.00 | 177.00 | 178.00 | 169.00 |
| LIABILITY INSURANCE | 906.00 | 930.00 | 934.00 | 981.00 | 1,444.00 |
| EQUIPMENT MAINTENANCE | 777.00 | 1,721.00 | 1,690.00 | 1,522.00 | 4,000.00 |
| SPECIAL EVENTS | 86,835.00 | 99,701.00 | 147,111.00 | 125,293.00 | 100,000.00 |
| COMPUTER EXPENSE | - | - | - | 940.00 | - |
| OFFICE SUPPLIES | - | 454.00 | 460.00 | - | 500.00 |
| MAINTENANCE MATERIALS | 1,924.00 | 2,866.00 | 1,254.00 | 38.00 | 3,000.00 |
| OPERATING SUPPLIES | 174.00 | 2,356.00 | 643.00 | 2,710.00 | 5,000.00 |
| OTHER SUPPLIES (GRANT) | - | - | - | - | - |
| SUBTOTAL | 148,624.00 | 166,584.00 | 226,020.00 | 198,271.00 | 187,109.00 |
| | | | | | |
| CAPITAL OUTLAY | - | 1,325.00 | - | 4,044.00 | 3,600.00 |
| SUBTOTAL | - | 1,325.00 | - | 4,044.00 | 3,600.00 |
| | | | | | |
| TOTAL DEPT 572 | 148,624.00 | 167,909.00 | 226,020.00 | 202,315.00 | 190,709.00 |



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

DEPARTMENTAL OBJECTIVES:

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

To maintain the beach clean and free of debris.

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

To ensure compliance with environmental regulations.

ACHIEVEMENTS:

Successfully completed construction of the beach portals.

Successfully completed the installation of sea oats.

Successfully maintained a safe, clean and attractive beach.

Successfully returned the beach to a presentable condition following two hurricanes.

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: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 ACTUAL | FY 2006/07 ADOPTED |
|--------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| OTHER SERVICES | | | | | |
| BEACH MAINTENANCE | 126,050.00 | 131,770.00 | 135,720.00 | 139,792.00 | 164,961.00 |
| VEHICLE LEASING | - | - | - | - | 14,500.00 |
| EQUIPMENT MAINTENANCE | 2,539.00 | 1,481.00 | 230.00 | 2,031.00 | 1,500.00 |
| BUOY MAINTENANCE | - | 1,289.00 | 1,250.00 | 7,613.00 | 6,000.00 |
| DUES/MEMBERSHIPS | 300.00 | 300.00 | 300.00 | 300.00 | 350.00 |
| TRAINING | - | - | - | - | 500.00 |
| OPERATING SUPPLIES/MISC | 30.00 | - | 1,275.00 | 1,588.00 | 1,000.00 |
| SUBTOTAL | 128,919.00 | 134,840.00 | 138,775.00 | 151,324.00 | 188,811.00 |
| CAPITAL OUTLAY | - | - | - | - | - |
| SUBTOTAL | - | - | - | - | - |
| TOTAL DEPT 572.1 | 128,919.00 | 134,840.00 | 138,775.00 | 151,324.00 | 188,811.00 |

INTER-FUND TRANSFERS



GOAL: Subsidize other funds.

DEPARTMENTAL OBJECTIVES:

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

ACHIEVEMENTS:

In fiscal year 2005/2006 the below funds were provided for the completion of capital projects within that fund.

Transferred \$94,649.00 to the Stormwater Fund

Transferred \$1,400,000.00 to the Parking Fund

Transferred \$1,759,939 to the Capital Fund

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2006-2007**

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

| OBJECT OF EXPENDITURE | FY 2002/03 ACTUAL | FY 2003/04 ACTUAL | FY 2004/05 ACTUAL | FY 2005/06 AMENDED | FY 2006/07 ADOPTED |
|----------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| TRANSFER TO SEWER | 144,786.00 | 175,081.00 | 188,946.00 | - | - |
| TRANSFER TO STORMWATER | 79,755.00 | 83,576.00 | 96,649.00 | 94,649.00 | 94,649.00 |
| TRANSFER TO PARKING | - | - | 168,053.00 | 1,400,000.00 | - |
| TRANSFER TO CAPITAL | - | - | 1,267,222.00 | 1,759,916.00 | 2,546,002.00 |
| SUBTOTAL | 224,541.00 | 258,657.00 | 1,720,870.00 | 3,254,565.00 | 2,640,651.00 |
| TOTAL DEPT 581 | 224,541.00 | 258,657.00 | 1,720,870.00 | 3,254,565.00 | 2,640,651.00 |

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**Special Revenue Funds
Fiscal Year 2006/2007
Budget**

LAW ENFORCEMENT TRUST FUND

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

| <i>Special Revenue Project</i> | <i>Project Description</i> | <i>Project Budget</i> | <i>Year Project Proposed</i> |
|--------------------------------|--|-----------------------|------------------------------|
| Capital Outlay | 1 Yamaha All Terrain Vehicle (ATV) \$7,000.00 | \$16,600 | 2006-2007 |
| | 8 Cannondale Police Bicycles \$9,600.00 | | |



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

LAW ENFORCEMENT TRUST

| OBJECT | FY 2002/2003 ACTUAL | FY 2003/2004 ACTUAL | FY 2004/2005 ACTUAL | FY 2005/2006 ACTUAL | FY 2006/2007 ADOPTED |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| RESOURCES AVAILABLE | | | | | |
| CARRYFORWARD BALANCE | - | - | - | - | 11,495.00 |
| CONFISCATIONS | 300,585.00 | 43,599.00 | - | - | - |
| FINES | - | - | - | - | - |
| INTEREST EARNED | 1,351.00 | 3,219.00 | 7,952.00 | 15,314.00 | 5,105.00 |
| MISCELLANEOUS REVENUE | 293.00 | - | 40.00 | - | - |
| TOTAL RESOURCES AVAILABLE | 302,229.00 | 46,818.00 | 7,992.00 | 15,314.00 | 16,600.00 |
| RESOURCES ALLOCATED | | | | | |
| UNIFORMS | - | - | - | - | - |
| OPERATING SUPPLIES/MISC. | - | - | - | 380.00 | - |
| CAPITAL OUTLAY | | | | | |
| MACHINERY & EQUIPMENT | 3,730.00 | - | 20,500.00 | 8,579.00 | 16,600.00 |
| TOTAL RESOURCES ALLOCATED | 3,730.00 | - | 20,500.00 | 8,959.00 | 16,600.00 |

POLICE LAW TRAINING

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

| <i>Special Revenue Project</i> | <i>Project Description</i> | <i>Project Budget</i> | <i>Year Project Projected</i> |
|--|--------------------------------|---------------------------|---------------------------------------|
| Training | Mandatory Training | \$1,500 | 2006-2007 |

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

POLICE LAW TRAINING

| OBJECT | FY 2002/2003 ACTUAL | FY 2003/2004 ACTUAL | FY 2004/2005 ACTUAL | FY 2005/2006 ACTUAL | FY 2006/2007 ADOPTED |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| RESOURCES AVAILABLE | | | | | |
| CARRYFORWARD BALANCE | - | - | - | - | 1,235.00 |
| POLICE TRAINING | - | - | - | - | - |
| INTEREST EARNED | 154.00 | 115.00 | 257.00 | 502.00 | 265.00 |
| TOTAL RESOURCES AVAILABLE | 154.00 | 115.00 | 257.00 | 502.00 | 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 2006/2007
Budget**

SEWER ENTERPRISE FUND 2006/2007

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 Proposed</i> |
|---|--|-----------------------|------------------------------|
| Emergency Sewer Repair / Replace Lines | Emergency repairs to sewer system lines. | \$ 25,000 | 2006-2007 |
| Telemetry / Maintenance | Sewer Line(s) and Pump Station | \$ 107,293 | 2006-2007 |

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

SEWER ENTERPRISE FUND

| OBJECT | FY 2002/2003 ACTUAL | FY 2003/2004 ACTUAL | FY 2004/2005 ACTUAL | FY 2005/2006 ACTUAL | 2006/2007 ADOPTED |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|
| RESOURCES AVAILABLE | | | | | |
| CARRYFORWARD BALANCE | | | | | |
| REVENUES: | | | | | |
| INTEREST EARNINGS | - | 4,092.00 | 21,112.00 | 53,620.00 | 27,245.00 |
| SEWER SERVICE FEES | 1,109,078.00 | 1,173,805.00 | 1,051,822.00 | 999,291.00 | 1,148,299.00 |
| SEWER PENALTIES | 2,156.00 | 1,907.00 | 2,000.00 | 1,498.00 | - |
| TOTAL REVENUE | 1,111,234.00 | 1,179,804.00 | 1,074,934.00 | 1,054,409.00 | 1,175,544.00 |
| TRANSFERS AND OTHER SOURCES: | | | | | |
| TRANSFERS FROM GENERAL FUND | 144,786.00 | 175,081.00 | 188,943.00 | - | - |
| TOTAL TRANSFERS | 144,786.00 | 175,081.00 | 188,943.00 | - | - |
| TOTAL RESOURCES AVAILABLE | 1,256,020.00 | 1,354,885.00 | 1,263,877.00 | 1,054,409.00 | 1,175,544.00 |
| RESOURCES ALLOCATED | | | | | |
| DEBT SERVICE | | | | | |
| DEBT PRINCIPAL & INTEREST | 276,377.00 | 375,615.00 | - | - | - |
| TOTAL DEBT SERVICE | 276,377.00 | 375,615.00 | - | - | - |
| PERSONNEL SERVICES | | | | | |
| SALARIES | 29,915.00 | 28,419.00 | 29,885.00 | 31,596.00 | 30,364.00 |
| OVERTIME | - | - | - | - | 1,000.00 |
| FICA | 2,289.00 | 2,174.00 | 2,286.00 | 2,420.00 | 2,400.00 |
| RETIREMENT | 1,723.00 | 2,100.00 | 2,245.00 | 2,612.00 | 3,090.00 |
| GROUP INSURANCE | 4,516.00 | 4,455.00 | 5,680.00 | 6,573.00 | 7,560.00 |
| TOTAL PERSONNEL SERVICE | 38,443.00 | 37,148.00 | 40,096.00 | 43,201.00 | 44,414.00 |
| OPERATING EXPENSES | | | | | |
| PROFESSIONAL CONSULTANTS | 28,075.00 | 21,696.00 | 15,694.00 | 13,112.00 | 21,000.00 |
| SEWER/WASTEWATER | 659,649.00 | 642,853.00 | 714,493.00 | 724,662.00 | 884,123.00 |
| UTILITIES | 13,789.00 | 11,484.00 | 12,724.00 | 14,345.00 | 22,671.00 |
| LIABILITY INSURANCE | 3,714.00 | 4,197.00 | 3,825.00 | 4,581.00 | 6,086.00 |
| WORKERS COMPENSATION | 2,424.00 | 2,798.00 | 2,563.00 | 3,593.00 | 3,338.00 |
| SEWER LINE MAINTENANCE / REPAIRS | 46,759.00 | 29,255.00 | 27,390.00 | 50,256.00 | 69,366.00 |
| PUMP STATION MAINTENANCE / TELEMTRY | 14,444.00 | 18,174.00 | 21,010.00 | 23,414.00 | 38,293.00 |
| CONTINGENCY | - | - | - | - | 1,619.00 |
| PRINTING & BINDING | 170.00 | - | - | 175.00 | 500.00 |
| POSTAGE | - | - | 103.00 | - | 250.00 |
| OPERATING SUPPLIES/MISC. | - | 133.00 | 47.00 | 288.00 | 2,500.00 |
| DEPRECIATION | 47,040.00 | 48,707.00 | 50,012.00 | 50,012.00 | 56,384.00 |
| TOTAL OPERATING EXPENSE | 816,064.00 | 779,297.00 | 847,861.00 | 884,438.00 | 1,106,130.00 |
| CAPITAL OUTLAY | | | | | |
| HIBISCUS - PUMP STATION | 10,371.00 | 120,179.00 | - | - | - |
| EMERGENCY SEWER REPLACE/MAJOR REPAIR | 36,157.00 | - | - | - | 25,000.00 |
| TOTAL CAPITAL OUTLAY | 46,528.00 | 120,179.00 | - | - | 25,000.00 |
| Fund Balance | | | | | |
| RESERVE | - | - | - | - | - |
| Total Fund Balance | - | - | - | - | - |
| TOTAL RESOURCES ALLOCATED | 1,177,412.00 | 1,312,239.00 | 887,957.00 | 927,639.00 | 1,175,544.00 |

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**Stormwater Utility Fund
Fiscal Year 2006/2007
Budget**

STORMWATER UTILITY FUND 2006/2007

STORMWATER UTILITY FUND

The Stormwater Utility Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Stormwater System. This system serves approximately 1,428 accounts, including residential and commercial. Fees are billed by the City of Pompano Beach and the Town for their respective service areas.

The Stormwater Utility Fund is maintained in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System. Expenditures consist of project management for capital improvements, construction inspections for drainage improvements and project planning and development. In order to pay for the operating and maintenance expenses of the stormwater utility system, rates are evaluated annually to avoid subsidy of the General Fund.

| <i>Stormwater Improvement Project</i> | <i>Project Description</i> | <i>Project Budget</i> | <i>Year Project Proposed</i> |
|---|--|---------------------------|--------------------------------------|
| El Mar Drainage /Anglin Square North/South Extension | A redevelopment/beautification project, | \$ 25,000 | 2006-2007 |
| | which will continue the improvements, 1 | \$ 251,529 | 2007-2008 |
| | block north and south of Commercial Boulevard. | \$ 276,429 | 2008-2009 |
| Storm Drain Outfall Rehabilitation/ Maintenance | Clean and repair existing drainage outfalls in existing Town. | \$ 79,000 | 2006-2007 |

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

STORMWATER UTILITY FUND

| OBJECT | 2002/2003 ACTUAL | 2003/2004 ACTUAL | 2004/2005 ACTUAL | 2005/2006 ACTUAL | 2006/2007 ADOPTED |
|---|-------------------------|--------------------------|--------------------------|----------------------------|--------------------------|
| RESOURCES AVAILABLE | | | | | |
| CARRYFORWARD BALANCE | - | - | - | - | - |
| REVENUES: | | | | | |
| INTEREST | 1,790.00 | 1,556.00 | 1,873.00 | 31,232.00 | 18,536.00 |
| FLORIDA MITIGATION GRANT | - | - | - | 0.00 | - |
| STORMWATER UTILITY FEES | - | - | 35,945.00 | 197,168.00 | 204,400.00 |
| TOTAL REVENUE: | <u>1,790.00</u> | <u>1,556.00</u> | <u>37,618.00</u> | <u>228,400.00</u> | <u>222,936.00</u> |
| TRANSFERS AND OTHER SOURCES: | | | | | |
| OTHER FINANCE SOURCE | - | - | - | 1,000,000.00 | - |
| TRANSFERS FROM GENERAL FUND | 79,755.00 | 83,576.00 | 96,649.00 | 94,649.00 | 94,649.00 |
| TRANSFERS FROM CAPITAL FUND | - | - | - | - | - |
| TOTAL TRANSFERS IN: | <u>79,755.00</u> | <u>83,576.00</u> | <u>96,649.00</u> | <u>1,094,649.00</u> | <u>94,649.00</u> |
| TOTAL RESOURCES AVAILABLE | <u><u>81,545.00</u></u> | <u><u>85,132.00</u></u> | <u><u>134,267.00</u></u> | <u><u>1,323,049.00</u></u> | <u><u>317,585.00</u></u> |
| DEBT PAYMENTS: | | | | | |
| DEBT SERVICE-PRINCIPAL | - | - | - | 38,008.00 | 51,328.00 |
| DEBT SERVICE-INTEREST | - | - | - | 38,834.00 | 38,147.00 |
| TOTAL DEBT SERVICE | <u>-</u> | <u>-</u> | <u>-</u> | <u>76,842.00</u> | <u>89,475.00</u> |
| RESOURCES ALLOCATED | | | | | |
| PROFESSIONAL CONSULTANTS | 12,936.00 | 69,098.00 | 3,705.00 | 13,886.00 | 11,429.00 |
| ADVERTISEMENTS | - | - | - | 1,393.00 | - |
| STORM H2O DAMAGE | 1,055.00 | 4,070.00 | 2,085.00 | 0.00 | 5,000.00 |
| CONTINGENCY | - | - | - | 0.00 | 9,521.00 |
| STORM DRAIN OUTFALL REHABILITATION/MAINTENANCE | 14,794.00 | 16,398.00 | 16,299.00 | 24,240.00 | 79,000.00 |
| DUES & SUBSCRIPTIONS | 824.00 | 1,173.00 | 1,076.00 | 1,102.00 | 1,624.00 |
| TRAINING | 790.00 | - | - | 0.00 | 500.00 |
| OPERATING SUPPLIES/MISC. | 951.00 | 115.00 | 2,437.00 | 1,141.00 | 1,500.00 |
| DEPRECIATION | 34,832.00 | 34,832.00 | 34,832.00 | 34,832.00 | 94,536.00 |
| TOTAL CURRENT PROJECTS: | <u>66,182.00</u> | <u>125,686.00</u> | <u>60,414.00</u> | <u>76,594.00</u> | <u>203,110.00</u> |
| CAPITAL OUTLAY | | | | | |
| EL MAR DRAINAGE (ANGLIN-N/S EXTENSION) | - | - | - | - | 25,000.00 |
| DRAINAGE IMPROVEMENTS (TERRA MAR) | - | - | - | 559,754.00 | - |
| TOTAL CAPITAL OUTLAY | <u>-</u> | <u>-</u> | <u>-</u> | <u>559,754.00</u> | <u>25,000.00</u> |
| TOTAL RESOURCES ALLOCATED | <u><u>66,182.00</u></u> | <u><u>125,686.00</u></u> | <u><u>60,414.00</u></u> | <u><u>713,190.00</u></u> | <u><u>317,585.00</u></u> |

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**Parking Revenue
Improvement Fund
Fiscal Year 2006/2007
Budget**

PARKING REVENUE IMPROVEMENT PROGRAM 2006/2007

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 227 parking spaces located within the business district. Revenues generated by the meters are used for parking improvements and land acquisition.

| <i>Parking\ Improvement Project</i> | <i>Project Description</i> | <i>Project Budget</i> | <i>Year Project Proposed</i> |
|--|--|-----------------------|------------------------------|
| Parking Meter Replacement Project | This project is being funded from the revenue generated by the parking meters in the Town's business area. | \$ 10,000 | 2006-2007 |
| Decorative Parking Meters, Poles and Covers | Decorative Parking Meters, Poles & Covers | \$ 10,000 | 2006-2007 |
| Construction | Surface Parking Lot Construction | \$ 300,000 | 2006-2007 |

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

PARKING REVENUE IMPROVEMENT FUND

| OBJECT | 2002/2003 ACTUAL | 2003/2004 ACTUAL | 2004/2005 ACTUAL | 2005/2006 ACTUAL | 2006/2007 ADOPTED |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|
| RESOURCES AVAILABLE | | | | | |
| CARRYFORWARD BALANCE | - | - | - | - | 157,316.00 |
| REVENUES: | | | | | |
| INTEREST EARNINGS | 5,251.00 | 6,200.00 | 13,200.00 | 37,359.00 | 13,200.00 |
| BUSINESS DISTRICT METERS | 301,260.00 | 301,260.00 | 274,702.00 | 337,330.00 | 288,437.00 |
| EL MAR SURFACE PARKING LOT | 50,995.00 | 67,206.00 | 97,827.00 | 92,268.00 | 102,715.00 |
| BOUGAINVILLE SURFACE PARKING LOT | - | - | 1,301.00 | 2,608.00 | 102,718.00 |
| PARKING PERMITS | - | - | - | 46.00 | - |
| PARKING FINES | - | - | - | - | 185,000.00 |
| TOTAL REVENUES: | 357,506.00 | 374,666.00 | 387,030.00 | 469,611.00 | 849,386.00 |
| 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 | 357,506.00 | 374,666.00 | 555,083.00 | 3,869,611.00 | 849,386.00 |
| RESOURCES ALLOCATED | | | | | |
| DEBT PAYMENTS: | | | | | |
| DEBT SERVICE-PRINCIPAL | - | - | - | 76,794.00 | 103,694.00 |
| DEBT SERVICE-INTEREST | - | - | - | 74,812.00 | 73,445.00 |
| TOTAL DEBT SERVICE | - | - | - | 151,606.00 | 177,139.00 |
| INTERFUND TRANSFERS | | | | | |
| TRANSFER TO GENERAL FUND | - | - | - | 168,053.00 | 165,645.00 |
| TOTAL INTERFUND TRANSFERS | - | - | - | 168,053.00 | 165,645.00 |
| PERSONNEL SERVICES | | | | | |
| SALARIES | 78,418.00 | 33,956.00 | 35,142.00 | 33,228.00 | 37,439.00 |
| OVERTIME SALARIES | 341.00 | 239.00 | 127.00 | 65.00 | - |
| FICA | 6,025.00 | 2,616.00 | 2,698.00 | 2,547.00 | 2,865.00 |
| RETIREMENT | 4,536.00 | 2,527.00 | 2,648.00 | 2,762.00 | 3,688.00 |
| GROUP INSURANCE | 14,513.00 | 8,178.00 | 9,593.00 | 7,463.00 | 7,570.00 |
| TOTAL PERSONNEL SERVICES | 103,833.00 | 47,516.00 | 50,208.00 | 46,065.00 | 51,562.00 |
| OTHER SERVICES | | | | | |
| PROFESSIONAL CONSULTANTS | 7,129.00 | - | 9,563.00 | 6,950.00 | 40,005.00 |
| SEWER/WASTEWATER | 1,335.00 | 1,430.00 | - | - | - |
| WORKER COMP-PROFESSIONAL TESTING | - | - | - | - | 60.00 |
| CONTRACTUAL SERVICES | 6,635.00 | 7,436.00 | 7,130.00 | 3,863.00 | 9,721.00 |
| ELECTRIC SERVICE | 432.00 | 611.00 | 609.00 | 667.00 | 913.00 |
| WATER SERVICE | 1,208.00 | 421.00 | 2,542.00 | 3,734.00 | 1,500.00 |
| EQUIPMENT RENTAL/LEASE | - | - | - | - | 500.00 |
| PARKING METER MAINTENANCE | 401.00 | 39.00 | 246.00 | 2,513.00 | 2,500.00 |
| PARKING LOT MAINTENANCE | - | - | - | - | 500.00 |
| GENERAL LIABILITY INSURANCE | 126.00 | 89.00 | 89.00 | 96.00 | 192.00 |
| WORKERS COMPENSATION INS. | 5,927.00 | 3,226.00 | 2,496.00 | 2,266.00 | 3,986.00 |
| EQUIPMENT MAINTENANCE | 936.00 | 5,237.00 | 428.00 | 42.00 | 1,500.00 |
| VEHICLE MAINTENANCE | 2,834.00 | 474.00 | 148.00 | 1,382.00 | 1,050.00 |
| FUEL | 2,249.00 | 798.00 | 532.00 | 1,023.00 | 750.00 |
| SERVICE MAINTENANCE CONTRACTS | - | - | - | - | 1,274.00 |
| CONTINGENCY | - | - | - | - | 50,000.00 |
| PRINTING & BINDING | 120.00 | 211.00 | - | 150.00 | 580.00 |
| POSTAGE | 149.00 | - | - | - | 116.00 |
| OFFICE SUPPLIES | 1,356.00 | - | - | - | 650.00 |
| UNIFORMS | 159.00 | 73.00 | - | 272.00 | 250.00 |
| TRAINING | 166.00 | - | - | - | 250.00 |
| OPERATING SUPPLIES | 631.00 | 110.00 | 1,125.00 | 4,515.00 | 1,766.00 |
| DEPRECIATION | 10,886.00 | 15,398.00 | 16,245.00 | 6,778.00 | 16,977.00 |
| TOTAL OPERATING EXPENSE | 42,679.00 | 35,553.00 | 41,153.00 | 34,251.00 | 135,040.00 |
| CAPITAL OUTLAY | | | | | |
| PARKING LOT CONSTRUCTION & LAND ACQUISITION | 74,799.00 | - | 1,131,106.00 | 3,111,578.00 | 300,000.00 |
| DECORATIVE PARKING METER POLES/COVERS | 39,515.00 | - | 8,475.00 | 26,385.00 | 10,000.00 |
| PARKING METER REPLACE | - | 10,292.00 | 625.00 | - | 10,000.00 |
| LANDSCAPE & PARKING N. BOUGAINVILLE | 23,000.00 | - | - | - | - |
| MEDIAN PARKING S. BOUGAINVILLE | 18,130.00 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 155,444.00 | 10,292.00 | 1,140,206.00 | 3,137,963.00 | 320,000.00 |
| TOTAL RESOURCES ALLOCATED | 301,956.00 | 93,361.00 | 1,231,567.00 | 3,537,938.00 | 849,386.00 |

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**Capital Improvement
Program
Fiscal Year 2006/2007
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.

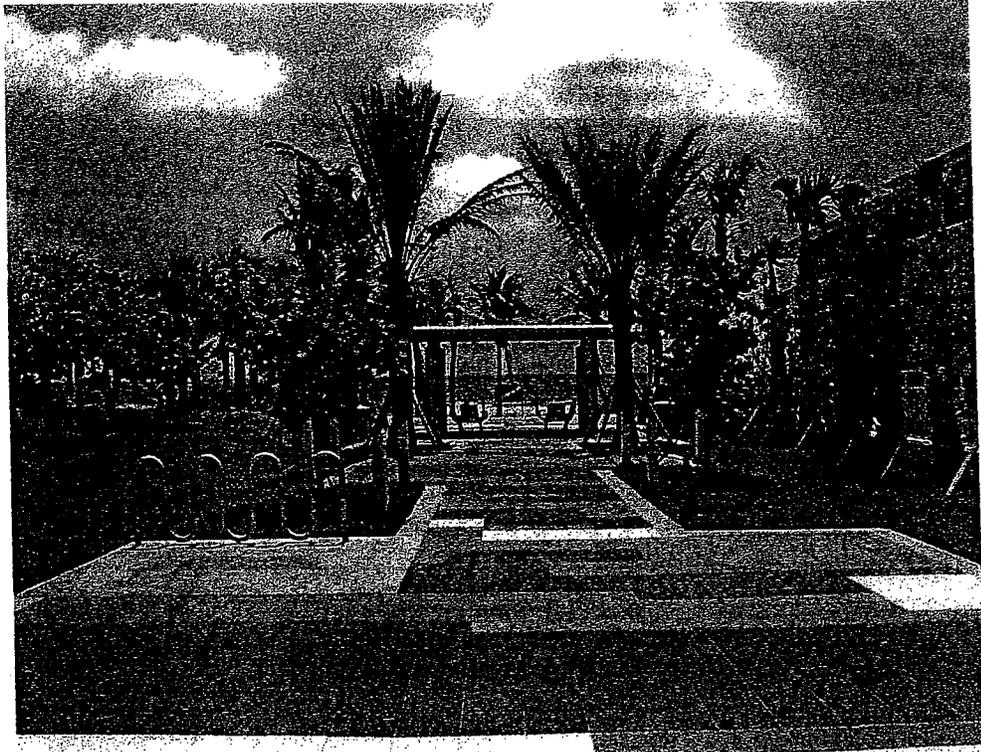
A capital improvement project must meet the following criteria:

1. Represent a physical improvement.
2. Have an anticipated life of not less than 5 years.
3. Cost \$10,000.00 or more.

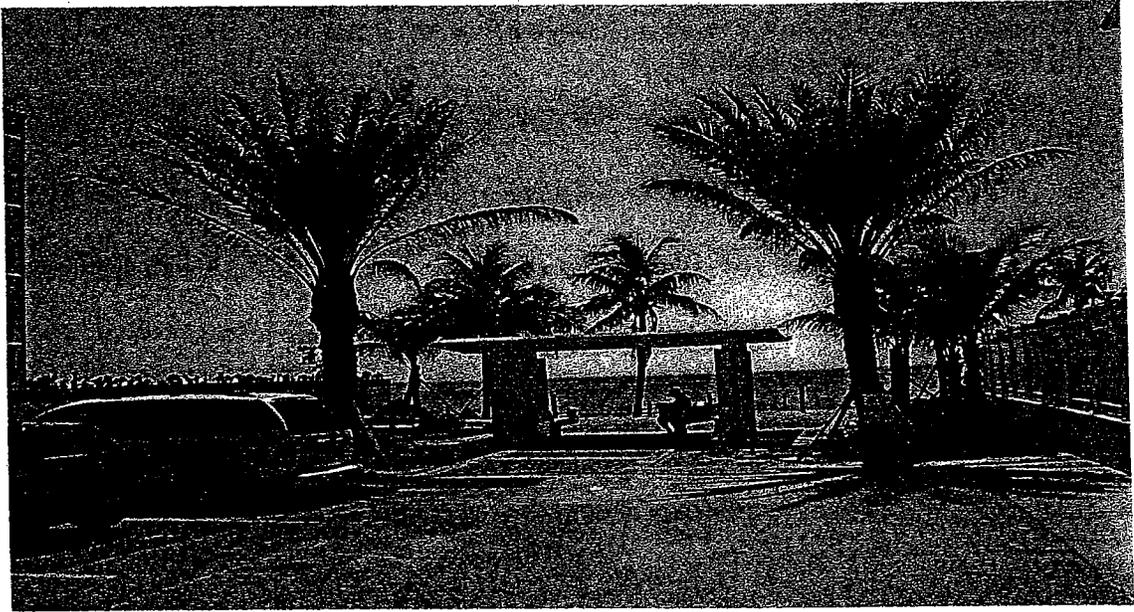
The Capital Improvement Fund Budget includes funding for the following projects:

| <i>Capital/ Improvement Project</i> | <i>Project Description</i> | <i>Project Budget</i> | <i>Year Project Adopted</i> |
|---|--|---------------------------|-------------------------------------|
| Jarvis Hall Renovation | Interior improvements and renovation to Jarvis Hall. | \$ 75,000 | 2006/2007 |
| | | \$ 400,000 | 2007/2008 |
| Street Resurfacing | Resurface the Town streets from Flamingo Avenue to Terra Mar Island. | | |
| | South Side | \$350,000 | 2007/2008 |
| | North Side | \$300,000 | 2008/2009 |
| Pine Avenue from A1A to El Mar Streetscape | This project is a re-appropriation from fiscal year 2004/2005. Plan documents, drawing and specifications. 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 | 2007/2008 |

| Capital/ Improvement Project | Project Description | Project Budget | Year Project Adopted |
|---|--|--|-------------------------------------|
| 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 | 2006/2007 |
| Town Entry Features- Vision | Design and construction of Town entry features with Pelican statues, bulb out islands, lighting and landscape at Town entries. | \$ 310,000 | 2006/2007 |
| Decorative Residential Street Lighting (South) | Design and construct low level street/pedestrian lighting in residential neighborhoods. | \$ 250,000 \$ 250,000 \$ 250,000 | 2006/2007 2007/2008 2008/2009 |



| <i>Capital/ Improvement Project</i> | <i>Project Description</i> | <i>Project Budget</i> | <i>Year Project Adopted</i> |
|---|---|--|--|
| Fire Department Complex/Municipal Complex | RFP preparation, design services, construction supervision of municipal fire complex, including administrative offices; commission chambers auditorium; community center and public safety facilities. | \$ 2,500,000 \$ 300,000 \$ 3,000,000 \$ 2,000,000 | 2007/2008 2007/2008 2008/2009 2009/2010 |
| Underground Wiring El Mar | This project is a re-appropriation from fiscal year 2004/2005. 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 \$ 2,800,000 | 2007/2008 2008/2009 |
| 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. | \$ 75,000 \$ 300,000 \$ 250,000 | 2006/2007 2007/2008 2008/2009 |
| 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. | \$ 80,000 \$ 500,000 | 2006/2007 2007/2008 |
| Sanitary Sewer IBA Area | Sanitary Sewer Design and Permitting: Bel Air Palm Club | \$ 130,000 | 2006/2007 |
| Sanitary Sewer IBA Area | Sanitary Sewer - Construction: Bel Air Sunset Lane Palm Club | \$ 4,468,163 \$ 720,000 \$ 2,957,400 | 2006/2006 2006/2007 2007/2008 |
| Decorative Residential Street Lighting (North) | Design and construct low level street/pedestrian lighting in residential neighborhoods. | \$ 250,000 \$ 250,000 \$ 250,000 | 2006/2007 2007/2008 2008/2009 |
| Seagrape Drive Beautification Project (Northside) | Install colored sidewalks on north side of Seagrape Drive; landscaping, decorative street lighting and drainage improvements. | \$ 500,000 | 2006/2007 |
| Cost Sharing Beach Re Nourishment | Town's Portion of Beach Renourishment Project. | \$ 200,000 | 2007/2008 |
| Underground Wiring Codrington & Imperial | Engineering services, and coordination with FPL, Bellsouth & Comcast. Bury all overhead utilities along Codrington & Imperial including power lines, cable lines and telephone lines. | \$1,125,000 | 2007/2008 |



Datura Avenue Portal



Palm Avenue Portal

| <i>Capital/ Improvement Project</i> | <i>Project Description</i> | <i>Project Budget</i> | <i>Year Project Adopted</i> |
|---|---|---------------------------|-------------------------------------|
| Seawall Repairs Bel-Air & Terra Mar | Repairs to Seawall on South East 15th Street in the-Right of Way. | \$ 30,000 | 2007/2008 |
| Repair Bridge Terra Mar | Repair Town's portion of bridge entering Terra Mar Island. | \$ 100,000 | 2007/2008 |
| Beach Access Walkways | Pedestrian beach walkways at each beach portal | \$ 72,500 | 2006/2007 |
| Fish Habitat Project | Coral and Fish Habitat Restoration | \$ 53,000 | 2006/2007 |



**BUDGET
CAPITAL IMPROVEMENT FUND**

| OBJECT | FY 2005/2006 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 | FY 2009/2010 | FY 2010/2011 |
|--|-------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| | AMENDED BUDGET | ACTUAL | ADOPTED | MANAGER PROPOSED | MANAGER PROPOSED | MANAGER PROPOSED | MANAGER PROPOSED |
| RESOURCES AVAILABLE | | | | | | | |
| CARRYFORWARD BALANCE | 5,496,629 | 1,987,432 | 5,620,000 | - | - | - | - |
| REVENUES: | | | | | | | |
| CHALLENGE GRANT - (PORTALS TO SEA) | 321,408 | 321,408 | - | - | - | - | - |
| CHALLENGE GRANT - (ANGLIN SQUARE (BEACH PAVILIONS)) | 176,548 | - | - | - | - | - | - |
| ENHANCEMENT GRANT- (A1A LANDSCAPE&STREETSCAPE)** | - | - | - | 250,000 | 250,000 | - | - |
| BROWARD COUNTY - DNRP- Dept Natural ResouseProtection) | 179,599 | - | - | - | - | - | - |
| STATE OF FLORIDA - | 600,000 | 600,000 | - | - | - | - | - |
| BROWARD COUNTY - (FIRE STATION) | - | - | - | 1,500,000 | - | - | - |
| INTEREST EARNINGS | 75,000 | 166,447 | 75,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| TOTAL REVENUES: | 1,352,555 | 1,087,855 | 75,000 | 1,800,000 | 300,000 | 50,000 | 50,000 |
| TRANSFERS IN: | | | | | | | |
| TRANSFERS FROM GENERAL FUND | 1,759,916 | 1,759,916 | 2,546,002 | 1,759,916 | 1,759,916 | 1,757,939 | 1,757,939 |
| TOTAL TRANSFERS IN | 1,759,916 | 1,759,916 | 2,546,002 | 1,759,916 | 1,759,916 | 1,757,939 | 1,757,939 |
| TOTAL RESOURCES AVAILABLE | 8,609,100 | 4,835,203 | 8,241,002 | 3,559,916 | 2,059,916 | 1,807,939 | 1,807,939 |
| RESOURCES ALLOCATED | | | | | | | |
| DEBT PAYMENTS: | | | | | | | |
| DEBT SERVICE - PRINCIPAL (\$8.7) | 1,104,630 | 1,104,629 | 1,008,508 | 1,052,567 | 1,098,552 | 1,146,545 | 1,196,636 |
| DEBT SERVICE - INTEREST | 286,754 | 286,753 | 220,453 | 173,393 | 130,408 | 82,415 | 32,324 |
| DEBT SERVICE - PRINCIPAL (\$2.9) | 212,230 | 212,230 | 259,635 | 270,025 | 280,831 | 292,069 | 303,756 |
| DEBT SERVICE - INTEREST | 148,391 | 148,390 | 100,986 | 90,596 | 79,791 | 68,553 | 56,865 |
| DEBT SERVICE - PRINCIPAL (\$1.2) | 35,013 | 35,013 | 141,895 | 146,103 | 150,435 | 154,896 | 159,489 |
| DEBT SERVICE - INTEREST | 325 | 325 | 20,529 | 19,322 | 11,989 | 7,528 | 2,935 |
| TOTAL DEBT SERVICE | 1,787,343 | 1,787,340 | 1,752,006 | 1,752,006 | 1,752,006 | 1,752,006 | 1,752,005 |
| OPERATING: | | | | | | | |
| DEPRECIATION / Gasb 34 | 186,031 | 155,013 | 195,333 | 205,010 | 215,261 | 226,024 | 237,325 |
| TOTAL OPERATING EXPENSE | 186,031 | 155,013 | 195,333 | 205,010 | 215,261 | 226,024 | 237,325 |
| CAPITAL PROJECTS: | | | | | | | |
| JARVIS HALL RENOVATION | - | - | 75,000 | 400,000 | - | - | - |
| UNDERGROUND WIRING-(CODRINGTON&IMPERIAL) | - | - | - | 1,125,000 | - | - | - |
| A1A LANDSCAPE & STREETSCAPE - FDOT PROJECT** | - | - | 75,000 | 300,000 | 250,000 | - | - |
| SANITARY SEWER- DESIGN & PERMITTING (BEL AIR) | 117,075 | 4,500 | 20,000 | - | - | - | - |
| SANITARY SEWER- DESIGN & PERMITTING (PALM CLUB) | 120,000 | - | 130,000 | - | - | - | - |
| SANITARY SEWER- CONSTRUCTION (TERRA MAR) | 2,323,073 | 2,323,072 | 69,000 | - | - | - | - |
| SANITARY SEWER- CONSTRUCTION (BEL-AIR) | 1,772,237 | - | 4,468,163 | - | - | - | - |
| SANITARY SEWER- CONSTRUCTION (SUNSET LANE) | 734,033 | 5,770 | 751,000 | - | - | - | - |
| SANITARY SEWER- CONSTRUCTION (PALM CLUB) | - | - | - | 2,957,400 | - | - | - |
| STREET RESURFACING | - | - | - | 350,000 | 300,000 | - | - |
| REBUILD BEACH DUNE - VISION | - | - | - | 269,000 | - | - | - |
| PINE AVE FROM A1A TO EL MAR STREETSCAPE | - | - | - | 130,000 | - | - | - |
| TOWN ENTRY FEATURES - VISION | - | - | - | 310,000 | - | - | - |
| DECORATIVE STREET LIGHTING (SOUTH) | - | - | - | 250,000 | 250,000 | 250,000 | - |
| MELVIN ANGLIN PAVILION (GRANT) (BEACH PAVILION) | 176,164 | 15,287 | - | - | - | - | - |
| MELVIN ANGLIN PAVILION (FUNDS TO COMPLETE PROJECT) | 305,836 | - | 80,000 | 500,000 | - | - | - |
| FIRE DEPARTMENT COMPLEX (PARTIAL BCC FUNDING) | - | - | - | 2,500,000 | - | - | - |
| MUNICIPAL COMPLEX DESIGN - CONTRACT NEGOTIATION | - | - | - | 300,000 | - | - | - |
| MUNICIPAL COMPLEX - CONSTRUCTION RESERVE (Town Hall, Multi Use, & Police Complex) | - | - | - | - | 3,000,000 | 2,000,000 | - |
| UNDERGROUND WIRING - EL MAR | - | - | - | 125,000 | 2,800,000 | - | - |
| DECORATIVE STREET LIGHTING (NORTH) | - | - | - | 300,000 | 300,000 | 300,000 | - |
| SEAGRAPE DRIVE BEAUTIFICATION PROJECT (NORTHSIDE) | 56,000 | 47,000 | 500,000 | - | - | - | - |
| COST SHARING BEACH RENOURISHMENT | 200,000 | - | - | 200,000 | - | - | - |
| WASHINGTONIA AVENUE PORTAL | 247,078 | 210,756 | - | - | - | - | - |
| DATURA AVENUE PORTAL | 184,622 | 121,627 | - | - | - | - | - |
| HIBISCUS AVENUE PORTAL | 123,822 | 78,567 | - | - | - | - | - |
| PINE AVENUE PORTAL | 131,322 | 86,271 | - | - | - | - | - |
| CONTINGENCY FUNDS FOR PROJECTS- Offset - Habitat Project | 144,464 | - | - | - | - | 50,000 | 50,000 |
| REPAIR BRIDGE TERRA MAR | - | - | - | 100,000 | - | - | - |
| SEAWALL REPAIRS BEL AIR & TERRA MAR | - | - | - | 30,000 | - | - | - |
| TOTAL CURRENT PROJECTS | 6,535,726 | 2,892,850 | 6,168,163 | 10,146,400 | 6,900,000 | 2,600,000 | 50,000 |
| NEW PROJECTS | | | | | | | |
| BEACH PEDESTRIAN WALKWAYS-Portals | - | - | 72,500 | - | - | - | - |
| FISH HABITAT RESTORATION IMPROVEMENT PROJECT | - | - | 53,000 | - | - | - | - |
| TOTAL NEW PROJECTS | - | - | 125,500 | - | - | - | - |
| TOTAL RESOURCES ALLOCATED | 8,609,100 | 4,835,203 | 8,241,002 | 12,103,416 | 8,867,267 | 4,578,030 | 2,039,330 |
| Net Resources Available. (Required) For Future Projects | - | - | - | (8,543,500) | (6,807,351) | (2,770,091) | (231,391) |

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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 6,300 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 | 155.5 |
| Recreation Facilities: | Miles of Public Beach | 2.3 |
| | Miles of Navigable Water | 2.3 |
| | Parks | 1 |
| | Tennis Courts | 2 |
| | Shuffleboard Court | 2 |
| | Bocci Ball Court | 1 |
| | Basketball Court | 1 |
| Infrastructure: | Town Buildings | 6 |
| | Fire Stations | 2 |
| | Fire Rescue Stations | 2 |
| | Surface Parking Lot | 2 |
| Socio-Economic Data: | Consumer Price Index (3) | 5.6% |
| | Median Household Income (Broward) | \$ 40,800 |
| | Per Capita Income (Broward) | \$ 29,935 |
| Population Statistics: | Civilian Labor Force (1) | 2796.1 |
| | Unemployment Rate (2) | 3.8% |

Source:

United States Department Of Labor - Bureau of Labor Statistics
 Broward County, Florida - Sept. 2006
 Best Places.Net – Fort Lauderdale, Fla. – Sept 2006

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 GOVERNMENTAL</u> | <u>CHARGES FOR SERVICES</u> | <u>FINES & FOREITS</u> | <u>INTEREST & MISC.</u> | <u>TRANSFERS & OTHER SOURCES</u> | <u>TOTAL</u> |
|--------------------|----------------------------|-------------------------------------|-------------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|--------------------------------------|--------------|
| 1996/97 | 1,952,839 | - | 61,419 | 283,968 | 890,238 | 283,252 | 177,347 | - | 3,649,063 |
| 1997/98 | 1,576,735 | 819,166 | 39,370 | 302,325 | 159,851 | 399,278 | 176,748 | 475,427 | 3,948,900 |
| 1998/99 | 1,649,463 | 886,470 | 32,542 | 375,482 | 223,082 | 464,183 | 159,637 | 595,671 | 4,386,530 |
| 1999/00 | 1,761,322 | 987,577 | 25,880 | 396,260 | 227,049 | 465,520 | 300,891 | 891,560 | 5,056,059 |
| 2000/01 | 1,940,633 | 1,002,016 | 49,506 | 419,390 | 264,776 | 448,663 | 277,178 | 10,394,512 | 14,796,674 |
| 2001/02 | 4,814,158 | 1,278,311 | 57,984 | 782,103 | 260,143 | 599,220 | 349,765 | 1,730,833 | 9,872,517 |
| 2002/03 | 5,531,092 | 1,298,732 | 67,035 | 1,885,314 | 284,053 | 521,886 | 290,360 | 4,134,115 | 14,012,587 |
| 2003/04 | 7,833,401 | 1,324,511 | 80,573 | 1,157,670 | 393,365 | 541,329 | 385,738 | 639,972 | 12,356,559 |
| 2004/05 | 8,565,377 | 1,367,937 | 106,684 | 1,242,588 | 266,061 | 451,109 | 589,131 | 4,217,222 | 16,806,108 |
| 2005/06 | 10,975,259 | 1,405,725 | 111,400 | 1,180,970 | 242,790 | 303,290 | 506,365 | 8,542,130 | 23,266,929 |

(1) General and Capital Funds

Town Of Lauderdale-By-The-Sea

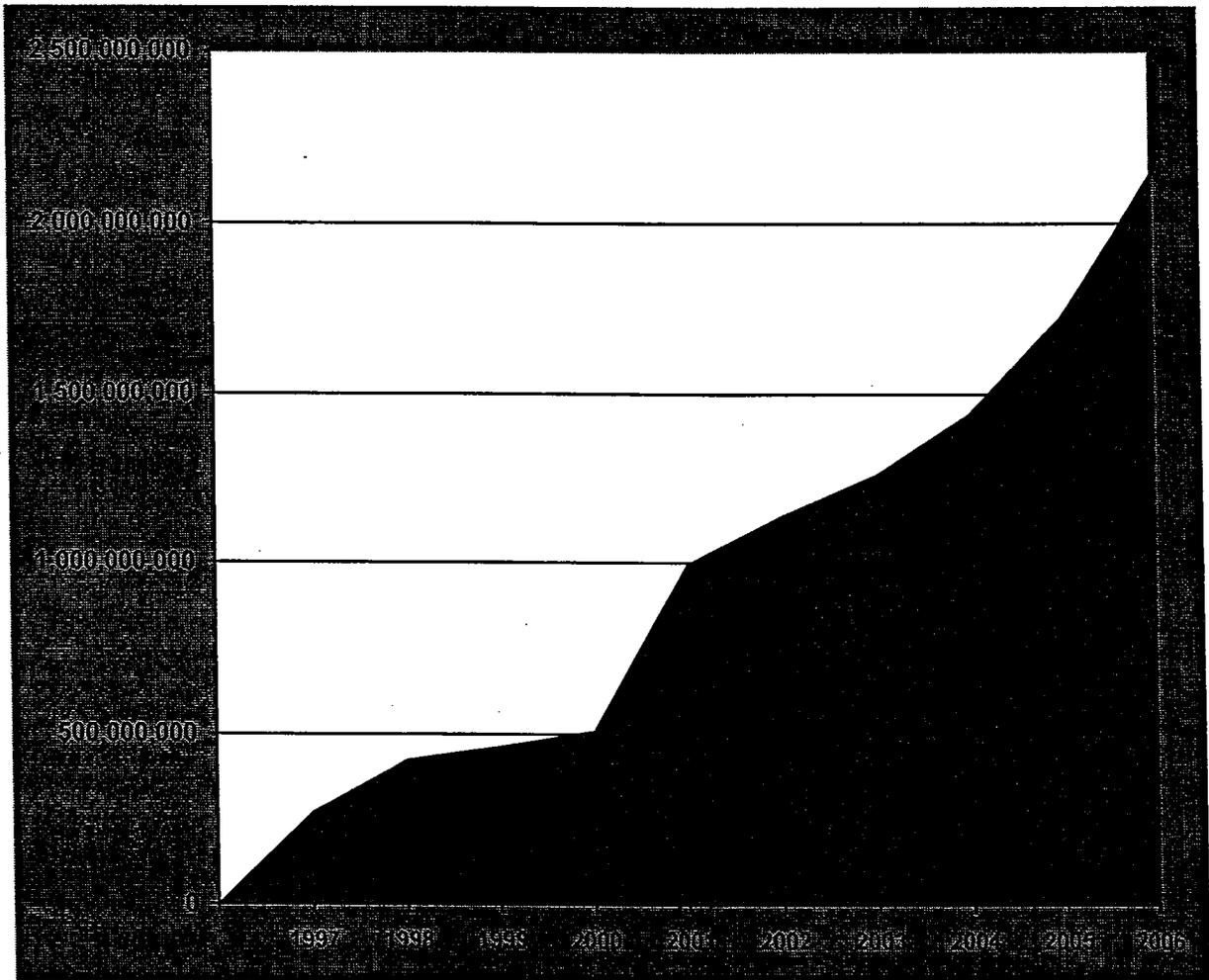
General Governmental Expenditures Source (1) Last Ten Fiscal Years

| <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> |
|--------------------|----------------------|----------------------|-----------------------------|----------------------------|-------------------------------|------------------------|-----------------------------|----------------------|------------------|--------------|
| 1996/97 | 880,851 | 1,403,443 | 32,151 | 401,530 | 105,863 | 136,468 | 17,926 | - | 565,427 | 3,543,659 |
| 1997/98 | 880,851 | 1,403,443 | 32,151 | 401,530 | 105,863 | 136,468 | 17,926 | - | 565,427 | 3,543,659 |
| 1998/99 | 1,009,887 | 1,582,503 | 72,744 | 460,484 | 279,763 | 185,999 | 38,541 | - | 894,141 | 4,524,062 |
| 1999/00 | 1,130,491 | 1,616,340 | 122,138 | 501,324 | 184,103 | 164,706 | - | 9,840 | 504,998 | 4,233,940 |
| 2000/01 | 1,112,432 | 1,914,061 | 99,538 | 529,182 | 256,255 | 176,783 | 1,688 | 39,359 | 1,406,073 | 5,535,371 |
| 2001/02 | 1,706,365 | 3,075,025 | 180,894 | 1,241,722 | 333,788 | 229,013 | 63,610 | 1,294,246 | 2,124,818 | 10,249,481 |
| 2002/03 | 1,967,175 | 3,233,422 | 1,579,752 | 1,355,941 | 1,312,532 | 126,590 | 146,769 | 1,516,816 | 1,985,749 | 13,224,746 |
| 2003/04 | 1,784,233 | 5,744,749 | 408,512 | 2,669,386 | 434,143 | 222,955 | 73,585 | 1,399,292 | 1,199,889 | 13,936,744 |
| 2004/05 | 1,802,379 | 5,639,580 | 445,022 | 1,772,381 | 724,126 | 251,120 | 57,755 | 1,489,448 | 1,995,569 | 14,177,380 |
| 2005/06 | 2,308,974 | 5,780,219 | 2,850,917 | - | 866,147 | 220,127 | 1,099,566 | 2,144,741 | 3,254,565 | 18,525,256 |

(1) General and Capital Funds

Town of Lauderdale-By-The-Sea

Gross Taxable Value Last Ten Fiscal Years



| | | | |
|------|----------------|------|------------------|
| 1997 | \$ 271,533,306 | 2002 | \$ 1,137,417,925 |
| 1998 | \$ 423,314,782 | 2003 | \$ 1,259,147,591 |
| 1999 | \$ 461,691,590 | 2004 | \$ 1,440,805,807 |
| 2000 | \$ 507,646,781 | 2005 | \$ 1,726,443,066 |
| 2001 | \$ 994,182,340 | 2006 | \$ 2,145,120,642 |

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

| Fiscal Year | Adopted Millage |
|-------------|-----------------|
| 1997-1998 | 3.8500 |
| 1998-1999 | 3.8500 |
| 1999-2000 | 3.8500 |
| 2000-2001 | 3.8500 |
| 2001-2002 | 4.7000 |
| 2002-2003 | 4.7000 |
| 2003-2004 | 4.7000 |
| 2004-2005 | 4.7000 |
| 2005-2006 | 4.7000 |
| 2006-2007 | 4.3500 |

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

| Fiscal Year | Operating Millage | Debt Millage | Total Millage |
|-------------|-------------------|--------------|---------------|
| 1997-1998 | 3.8500 | 0.0000 | 3.8500 |
| 1998-1999 | 3.8500 | 0.0000 | 3.8500 |
| 1999-2000 | 3.8500 | 0.0000 | 3.8500 |
| 2000-2001 | 3.8500 | 0.0000 | 3.8500 |
| 2001-2002 | 4.7000 | 0.0000 | 4.7000 |
| 2002-2003 | 4.7000 | 0.0000 | 4.7000 |
| 2003-2004 | 4.7000 | 0.0000 | 4.7000 |
| 2004-2005 | 4.7000 | 0.0000 | 4.7000 |
| 2005-2006 | 4.7000 | 0.0000 | 4.7000 |
| 2006-2007 | 4.3500 | 0.0000 | 4.3500 |

**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>Broward County Schools</u> | <u>State Special Districts</u> | | | <u>Hillsboro Inlet</u> | <u>Total</u> |
|------------------------|------------------------------|---------------------------|---------------------------------------|--|--------------------------------------|---------------------------------------|----------------------------|--------------|
| | | | | <u>Florida Inland Navigation</u> | <u>S. Florida Water Mgt.</u> | <u>North Broward Hospital</u> | | |
| 1997/98 | 3.8500 | 7.8380 | 9.9745 | 0.0500 | 0.6970 | 2.4087 | 0.1071 | 24.9253 |
| 1998/99 | 3.8500 | 7.5710 | 9.7256 | 0.4700 | 0.6970 | 2.5000 | 0.1021 | 24.4927 |
| 1999/00 | 3.8500 | 7.5270 | 8.9553 | 0.0410 | 0.6970 | 2.4803 | 0.1036 | 23.6542 |
| 2000/01 | 3.8500 | 7.5250 | 8.5410 | 0.0410 | 0.6970 | 2.4803 | 0.1036 | 23.2379 |
| 2001/02 | 4.7000 | 7.3650 | 8.8825 | 0.0385 | 0.6970 | 2.4803 | 0.1170 | 24.2803 |
| 2002/03 | 4.7000 | 7.1880 | 8.4176 | 0.0385 | 0.6970 | 2.5000 | 0.2490 | 23.7901 |
| 2003/04 | 4.7000 | 7.0230 | 8.2695 | 0.0385 | 0.6970 | 2.4803 | 0.1845 | 23.3928 |
| 2004/05 | 4.7000 | 6.7830 | 8.0623 | 0.0385 | 0.6970 | 2.1746 | 0.1845 | 22.6399 |
| 2005/06 | 4.7000 | 6.7830 | 8.0623 | 0.0385 | 0.6970 | 2.1746 | 0.1845 | 22.6399 |
| 2006/07 | 4.3500 | 6.0661 | 7.8687 | 0.0385 | 0.6970 | 1.8317 | 0.1170 | 20.9690 |

Source: Broward County, Florida Property Appraiser

Proprietary Funds

Revenues & Expenditures Source Last Ten Fiscal Years

Revenues

| FISCAL YEAR | CHARGES FOR SERVICES | INTEREST - MISCELLANEOUS | OTHER FINANCE SOURCE | INTERFUND TRANSFER | TOTAL |
|-------------|----------------------|--------------------------|----------------------|--------------------|-----------|
| 1996/97 | - | - | - | - | - |
| 1997/98 | 824,301 | - | - | 210,000 | 1,034,301 |
| 1998/99 | 889,609 | - | - | 496,000 | 1,385,609 |
| 1999/00 | 921,348 | 9,219 | 600,000 | 348,325 | 1,878,892 |
| 2000/01 | 1,178,406 | 43,786 | - | 1,261,561 | 2,483,753 |
| 2001/02 | 1,233,487 | 19,922 | - | 462,266 | 1,715,675 |
| 2002/03 | 1,436,362 | 13,375 | - | 525,801 | 1,975,538 |
| 2003/04 | 1,546,486 | 11,848 | - | 559,917 | 2,118,251 |
| 2004/05 | 1,463,596 | 35,984 | - | 453,645 | 1,953,225 |
| 2005/06 | 1,630,210 | 22,212 | - | 1,494,649 | 3,147,071 |

Expenditures

| FISCAL YEAR | DEBT SERVICES | PERSONAL SERVICES | OPERATING EXPENSES | CAPITAL OUTLAY | INTERFUND TRANSFER | TOTAL |
|-------------|---------------|-------------------|--------------------|----------------|--------------------|-----------|
| 1996/97 | - | - | - | - | - | - |
| 1997/98 | - | - | 662,171 | - | 120,000 | 782,171 |
| 1998/99 | - | - | 714,633 | - | 197,530 | 912,163 |
| 1999/00 | 19,679 | - | 647,865 | - | 467,470 | 1,135,014 |
| 2000/01 | 33,516 | 26,875 | 669,969 | 26,154 | 250,000 | 1,006,514 |
| 2001/02 | 30,554 | 35,853 | 982,835 | - | - | 1,049,242 |
| 2002/03 | 276,376 | 142,276 | 924,924 | 204,722 | - | 1,548,298 |
| 2003/04 | 375,615 | 84,664 | 940,536 | 130,471 | - | 1,531,286 |
| 2004/05 | - | 90,304 | 949,426 | 1,140,206 | - | 2,179,935 |
| 2005/06 | 266,614 | 89,267 | 2,252,678 | 3,699,420 | 168,053 | 6,476,032 |

Includes Sewer, Stormwater & Parking Funds

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 |
|-------------|------------------------|-----------------------------|-------------------------|---------|
| 1996/97 | - | - | - | - |
| 1997/98 | 2,049 | 95 | - | 2,144 |
| 1998/99 | 3,980 | 38 | - | 4,018 |
| 1999/00 | 13,460 | 281 | - | 13,741 |
| 2000/01 | 8,788 | 366 | - | 9,154 |
| 2001/02 | - | 437 | - | 437 |
| 2002/03 | 300,585 | 1,798 | - | 302,383 |
| 2003/04 | 43,599 | 3,334 | - | 46,933 |
| 2004/05 | - | 8,248 | - | 8,248 |
| 2005/06 | - | 15,816 | - | 15,816 |

Expenditures

| FISCAL YEAR | OPERATING EXPENSES | CAPITAL OUTLAY | TOTAL |
|-------------|--------------------|----------------|--------|
| 1996/97 | - | - | - |
| 1997/98 | - | 1,375 | 1,375 |
| 1998/99 | - | - | - |
| 1999/00 | - | - | - |
| 2000/01 | - | - | - |
| 2001/02 | 3,341 | 7,032 | 10,373 |
| 2002/03 | 1,500 | - | 1,500 |
| 2003/04 | 1,500 | - | 1,500 |
| 2004/05 | - | 20,500 | 20,500 |
| 2005/06 | 1,500 | 8,959 | 10,459 |

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.

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

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.

**** B ****

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

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

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

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

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

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

**** C ****

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

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

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

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

COLA– Cost Of Living Allowance

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

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

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

**** D ****

Debt – Funds owed as a result of borrowing.

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

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

Depreciation – The portion of the cost of a fixed asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such

asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**** E ****

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

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

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

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

**** F ****

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

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

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

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

**** G ****

GAAP - Generally Accepted Accounting Principles.

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

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define

accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are Governmental Accounting Standards Board (GASB) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

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

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

**** I ****

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

**** M ****

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

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period" "Available" means collectible in the current period or soon enough thereafter to be used to pay

liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**** O ****

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

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

**** P ****

Personal Services - Salaries, wages, and employee benefits expenditures.

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.