

*City of Lauderhill, Florida*

*Fiscal Year 2008 Budget*

*October 1, 2007- September 30, 2008*

*Prepared By:*

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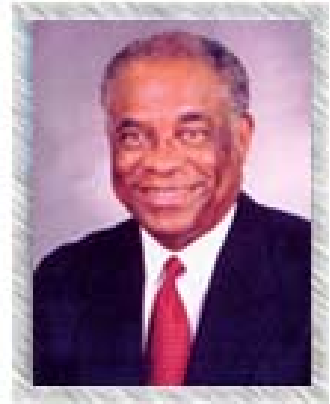
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*City of Lauderdale, Florida*  
*Elected City Officials*



*Vice Mayor*  
*M. Margaret Bates*



*Deputy Vice Mayor*  
*Hayward J. Benson, Jr.*



*Mayor*  
*Richard J. Kaplan*



*Commissioner*  
*Dale V.C. Holness*



*Commissioner*  
*Howard Berger*

# City of Lauderdale, Florida

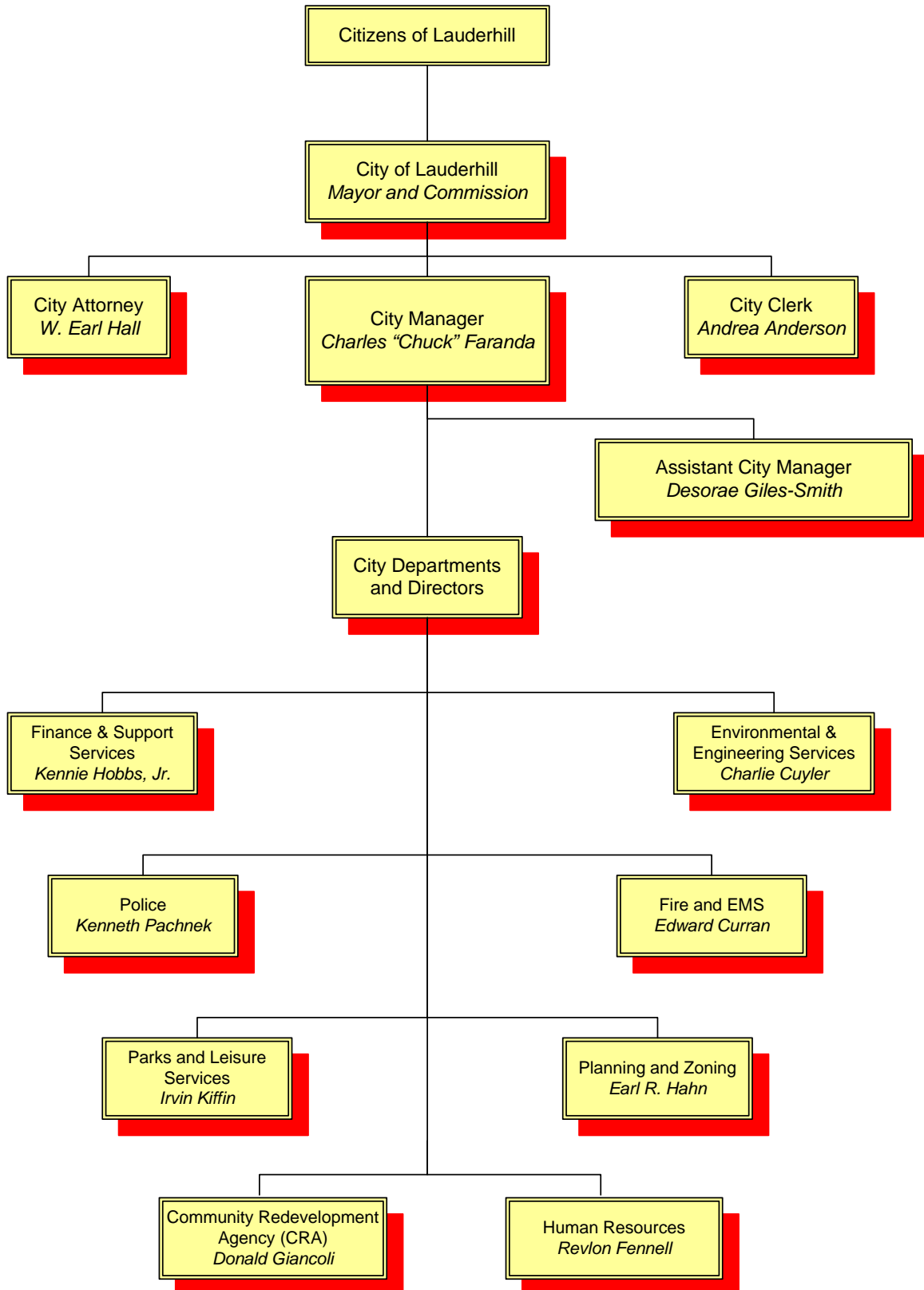
## Appointed City Officials



*City Manager*  
*Charles "Chuck" Faranda*

<i>Assistant City Manager</i>	<i>Desorae Giles - Smith</i>
<i>City Attorney</i>	<i>Earl Hall</i>
<i>City Clerk</i>	<i>Judith Higgins</i>
<i>CRA Director</i>	<i>Donald Giancoli</i>
<i>Environmental &amp; Engineering Services Director (Acting)</i>	<i>Charles Cuyler</i>
<i>Finance &amp; Support Services Director</i>	<i>Kennie Hobbs, Jr.</i>
<i>Fire Chief</i>	<i>Edward Curran</i>
<i>Human Resources Director</i>	<i>Reylon Fennel</i>
<i>Parks &amp; Leisure Services Director</i>	<i>Irvin Kiffin</i>
<i>Planning &amp; Zoning Director</i>	<i>Earl R. Hahn</i>
<i>Police Chief</i>	<i>Kenneth Pachnek</i>

# City of Lauderdale



# How to Read the Fiscal Year 2008 Budget Document

Welcome to the City of Lauderhill's Fiscal Year 2008 Annual Operating Budget. Once adopted, the Annual Budget becomes the operating plan for the City. The Budget document includes a detailed listing of programs and projects that will be provided during FY 2008 and the resources available to fund the budget. To increase readability, the FY 2008 budget is divided into three sections

1. Budget Overview
2. Budget Summary
3. Budget Detail

The first section, which is the ***Budget Overview***, presents the budget in narrative form. Included in the Budget Overview is the City Manager's Message. The City Manager's Message is a letter to budget readers that explains the revenues, expenditures, and programs for the coming year in plain language. The budget overview also includes long-range planning information that outlines the City's short-term and long-term planning processes. There is also a brief history and description of Lauderhill for new residents and non-resident readers of the budget and other narrative information. Finally, there is an organizational chart showing the structure of the City government. By reading the Budget Overview readers will gain a fundamental understanding of why and where the City expends its resources.

The second section, which is the ***Budget Summary***, presents summary information about the City's revenues, expenditures, and equities in a series of tables, graphs and charts. Included in the summary section are charts that summarize the total operating budget by fund and expenditure categories. Also, included in the Budget Summary are charts summarizing General and Enterprise Fund expenditures by department and category and General and Enterprise Funds major revenues by source. Staffing and debt service summaries are also included. Finally, graphs, tables, and text are used to illustrate trend information, showing how this budget compares to prior years.

As a result of the city changing to performance and program budgeting, departmental summaries are included in the budget summary section of the budget. Departmental totals are included to demonstrate historical departmental totals. The departmental summary compares the FY 2008 departmental budget totals to prior year departmental totals. Accordingly, departmental totals reviewed in this manner will provide a historical view of individual departmental budgets.

The third section, which is titled ***Budget Detail***, presents detailed budget information, on a departmental level, for services that will be offered by the City during FY 2008. Each departmental budget includes an organization chart, department description, performance measures, position summaries for each division, and line item budgets.

A ***Glossary*** of terms used in the budget document is located in the appendix. This glossary can be used as a reference to better understand each section, although it will be most useful in explaining the budget and accounting terms used in the Budget Summary and Budget Detail sections.

July 1, 2007

To the Honorable Mayor, Members of the City Commission,  
and Citizens of the City of Lauderhill, Florida

In accordance with Article VI, Section 6.06 (e) and Article IX, Section 9.01 of the Charter of the City of Lauderhill, I am pleased to submit a balanced City Manager's Proposed Budget for Fiscal Year 2008. This Proposed Budget includes recommended revenues and expenditures for the period covering October 1, 2007 through September 30, 2008, and is submitted for your review and consideration.

The goal of this message is to provide information on past and current trends that contribute to the implementation of all major programs and services provided by the City. Furthermore, the goal of the budget is to outline an operating plan, which provides for sound fiscal management through the allocation of limited resources; as we strive to achieve the City's mission. This document will review all of the City's major programs and services and the funding sources necessary to provide them.

### **Budget Highlights**

As always, budget decisions are driven by forecasted revenues, policy priorities, and the City's long term financial strategy. While the 2008 Budget generally maintains current service priorities, a reduction of approximately \$3.8 million in property tax revenue mandated by the State of Florida Legislature, has required reductions in departmental budgets. Subsequently, a corresponding reduction in our ability to provide services and/or fund projects is inevitable. This legislation will represent the largest tax cut in Florida's history, and provide needed tax relief to many of our citizens. But in some cases, it will be necessary to curtail services or cut programs, as well as implement fees for previously free services. Despite these obstacles, the City of Lauderhill will continue to prove itself to be a vibrant and resilient community, of which I am proud to be a part of. For the upcoming fiscal year, most of the additions are non-recurring capital expenditures that are funded with proceeds from the Great Neighborhood Bond (GO).

During Fiscal Year 2007, evidence of the City's commitment to the continual improvement of all communities is demonstrated in the projects that have been completed during the year. For example, items such as the construction of privacy walls, irrigation and landscaping improvements and roadway improvements have been completed throughout the City. Additional items that have been completed that are specific to the GO bond include field and

turf renovations, playground refurbishing, basketball and tennis court resurfacing and the acquisition of the Windermere community center.

The City continues to operate from the Corporate Park in Inverrary<sup>1</sup>. Presently, plans to construct a new city hall facility at the corner of Oakland Park Boulevard and Rock Island Road are in progress, and the property closing is scheduled for August of this year. More details will be forthcoming as we continue into Fiscal Year 2008.

As we progress with the Renaissance of Lauderhill, the City has made an ongoing commitment to improve the quality of life of its residents. As an example of that dedication, the City has partnered with private developers, the Broward County Commission, and the Department of Transportation, to invest more than \$110 million in neighborhood beautification and infrastructure projects along the State Road 7 corridor. In addition, the City and County is moving forward with the development of the Regional Park and Arts and Cultural Center. The former will feature international cricket matches and sporting events, along with the Carishoca Market Place, which includes more than 400,000 square feet of both retail and office space. The latter will host art galleries and various educational and enrichment events.

As approved by the citizens in 2005, the City continued work on projects for the Great Neighborhood Bond community improvement program in Fiscal Year 2007. Projects such as the construction of privacy walls on Inverrary Boulevard, various park renovations and community center enhancements concluded. Roadway improvements and intersection enhancements on Northwest 56<sup>th</sup> Avenue and State Road 7 will be ongoing. In addition, during Fiscal Year 2008 the following projects are scheduled to commence or continue construction: the construction of the Windermere recreation center, interior and exterior renovations to the Sadkin Community Center, restrooms in Jackie Gleason Park, various park improvements at West Ken Lark, St. George and West Wind Parks, in addition to various other capital projects that are detailed in the Capital Improvement Section of this budget document.

The City of Lauderhill has concluded its (3) three-part annexation of the areas of West Ken Lark, St. George and Broward Estates. Over the past two years we have added a total of 14 police officers, 12 firefighters, 2 code officers, 4 maintenance workers, and several part-time recreation leaders to assist in providing service to these areas.

The City continues to demonstrate its commitment to the redevelopment of Lauderhill by providing \$1.35 million in Tax Increment Financing (TIF), to the Central Lauderhill and East Community Redevelopment Agency's (CRA), during Fiscal Year 2008. As a result, the CRA, in partnership with the City of Lauderhill, is moving forward with the targeted acquisition of properties in need of rehabilitation and redevelopment. These developments will help contribute to reduced calls for service increased property values, and ultimately, additional ad valorem tax revenue.

Moreover, plans to redevelop Central Lauderhill will continue with the creation of affordable homes called the "Renaissance of Lauderhill". This development consists of twenty-six homes that will be constructed on lots adjacent to the former City Hall site, and will feature many of the upgrades and amenities found in market-rate homes, but offered to qualifying residents at

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<sup>1</sup> 3800 Inverrary Blvd. Lauderhill, FL 33319



an affordable price. The City of Lauderhill is pleased to be a part of this project, in conjunction with the Broward County Housing Finance Authority and G.L. Homes Building Corporation. Construction of the homes will take place during the upcoming year with an anticipated completion of May 2008. In conjunction with these renovations, the former City Hall, located in City Hall Park, will be demolished and market rate, single-family homes will be built in its place. Complementing these projects will be opening of Renaissance Park, located just north of City Hall Park on 55<sup>th</sup> Avenue. This park will feature walking trails, a tot-lot and tropical landscaping.

While, the FY 2008 budget includes funding for most essential city services, such as police and fire rescue, there will be cutbacks to accommodate the budgetary shortfall from lost property tax revenue. These changes will affect programs and services, recreation, and citywide staffing levels. More specifically, I am proposing to eliminate special funding to all area organizations, with the exception of Unite-a-Fest and the Dr. Martin Luther King Day event, and all revenue negative City sponsored special events. Parks and Leisure services will be downsized, with proposed reductions in the hours of operations. The Business Center will also incur a reduction in operating times, including the cashier's booth and utility payment processing. Internally, reduction in force (RIF) will include net changes of (4) fulltime positions and (7) seven part-time positions.

### **Budget Overview**

For Fiscal Year 2008, the Proposed Operating and Capital Budget total \$106.6 million for all funds. Of that amount, approximately \$49.7 million is for General Fund activities, \$29.9 million for Capital Improvements, and \$6.0 million for debt service. Special revenue funds, which include the Community Development Block Grant (CDBG), State Housing Initiative Program (SHIP), HOME grant and the CRA, total \$3.03 million. Lastly, our Utility and Stormwater programs total \$17.8 million. As always, limited resources and increased demands make it essential for the City to fund only the programs that provide the most benefit to its residents.

An example of the continuing revitalization of our neighborhoods is the 15.7 percent increase in property values. Total assessed property values increased from \$2.7 billion in 2006 to \$3.0 billion in 2007. This increase in assessed property value is primarily due to existing increases in residential home values and new residential development along the State Road 7 corridor.

On the whole, operating costs continue to rise due to built in increases relating to insurance, salary, and pension benefits. Over the past 5 years, the City has seen double digit increases in insurance costs. For Fiscal Year 2008, liability insurance will increase \$127,198, or 10.0 percent and the cost of health insurance coverage will increase by 12 percent in the upcoming year.

Salary and benefit costs account for approximately 80 percent of the City's total General Fund budget. The City's required average pension contribution ranges from 18 percent in the General Employees Retirement Plan (GERS) to 42 percent in the Firefighter Retirement System (FRS). These salary and benefit increases are primarily the result of collective bargaining agreements.

As previously mentioned, as a result of adverse tax legislation, we have included, but not funded, (5) additional police officers, (4) community service aides. We have also not funded (5) fire fighter/paramedics that are vacant because of retirements and turnover. This will bring our total complement of certified police officers up to (123), and our total complement of firefighters would remain at (103) if funding becomes available in the future. The City continues to place a high priority on public safety, and is committed to delivering the lowest possible emergency response time, and excellent police coverage in all areas of the City. As funds become available through attrition, public safety positions will be funded accordingly.

#### *Capital Improvements*

During Fiscal Year 2008 the City will continue its investment in capital and infrastructure improvements in the amount of \$29.9 million. The Capital Improvement Fund (Fund 305) is dedicated to the management of capital project expenditures such as equipment, renovations and vehicle purchases. Staff carefully analyzes the costs associated with each item, compared to the benefits and useful life of the purchase over time. The effective monitoring of construction costs generally results in saving opportunities on both current and future projects.

#### *Debt Management*

The City is required to make \$6.0 million in principal and interest payments for its outstanding debt. This represents an increase of \$2.0 million over Fiscal Year 2007. The specifics relating to the increased payments are outlined in the debt management section of this message.

### **Revenue and Expenditure Summary**

In the General Fund, we have projected revenue growth of nearly 4 percent. As a result, total General Fund revenues have increased from \$47.8 million in Fiscal Year 2007 to \$49.7 million in Fiscal Year 2008. The increase, in part, is related to additional revenues earned from proposed park and recreation; transportation and building permit fee increases. An Enterprise Fund administrative transfer increase of \$600,000 and a non-recurring Certificate of Use processing fee totaling \$225,000 will ensue, resulting from the State required change from a business license to a local business tax receipt, accounts for increase revenue due to the implementation of a Certificate of Use program.

#### *Property Taxes and Fees*

Based on the Broward County Property Appraisers' Annual Valuation Report published on June 1, 2007, our total assessed value increased from \$2.629 billion to \$3.043 billion, or 15.7 percent. As a result of recent tax reform legislation enacted by our State Legislators, we will not derive any benefit from the increased property values. In actuality, assuming we maintain the current tax rate of \$6.0200 mills; we are slated to lose approximately \$3.8 million in additional tax revenue.

Therefore, I am proposing that we roll-back our ad valorem tax rate from \$6.0200 mills to a maximum of \$4.7340 mills per \$1,000 of taxable value. However, to continue to service the debt of our \$35 million Great Neighborhoods Bond, I am recommending imposing a debt service millage not to exceed \$0.7500 mills per \$1,000 of taxable value to fully fund principal and interest payments for Fiscal Year 2008. Funds collected from the debt service levy will be

used solely to repay the principle and interest on the Great Neighborhoods Bonds. Interest earned from invested proceeds will be used to complete current and future GO capital projects.

The Fire Rescue fee will change from \$143 to \$188 per residential household, which amounts to a 31% change from the prior year. These proposed changes are fully detailed in the Budget Summary section of this document.

#### *Utility Taxes and Stormwater Fees*

Management is proposing the implementation of an automatic adjustment to both Utility and Stormwater fixed and variable fees. This will ensure that sufficient revenues are available to make current and future debt service payments in addition to provide funds for future system upgrades and renovations. The proposed increase will be based on the United States Department of Labor Consumer Price Index for all Urban Consumers. This will provide an increase that is consistent with personal income growth. Per our City Code of Ordinances, all residence must be charged equally for services provided; therefore, management is proposing to impose the Stormwater Utility Fee of \$10.00 per month on all residents residing in the communities of West Ken Lark, St. George and Broward Estates. Since the completion of the annexation, all Stormwater maintenance was transferred to the City from the County. This will generate an additional \$360,000 annually.

#### *Licensing and Permitting Fees*

Permitting and connection fees will reflect a \$ 400,000 increase, due to the construction of luxury single family and town-homes units scheduled to be completed during Fiscal Year 2008. In addition, supplementary occupational licenses revenue will be generated as a result of the new commercial business in the annexed areas.

#### *Public Safety*

This year public safety operational costs will increase a total of \$2.1million. This is due to increased salaries and benefits due to contract obligations.

#### *City Commission*

Management is recommending the removal of all special funding to all community non-profit community service organizations; this will result in an annual savings of \$128,000.

The City's stated goal is to maintain an unrestricted fund balance of at-least 10 percent of budgeted expenditures. As you know from prior budget messages and various community workshops, the City's long-range financial plan included a planned spend-down of fund balance to fund needed City-wide capital improvements with current resources versus issuing bonds. We have accomplished our mission. With the successful issuance of the City's first General Obligation Bond in the amount of \$35 million, we will be able to address many of our long term Capital needs over the next four years.

Current year-end and Fiscal Year 2008, unreserved fund balance is projected to be \$6.0 million or 13.3 percent of the General Fund budgeted expenditures as of September 30, 2007. Management intends to maintain the current unreserved funds to provide funding for nonrecurring emergency expenditures such as natural disasters.

## **Capital Projects Summary**

Traditionally, the City has taken a proactive approach in addressing the infrastructure and public asset needs of the community; however, in light of recent legislation, staff is only recommending GO funded projects in this proposed budget. In the Capital Projects Fund (305), \$25 million is budgeted to complete Great Neighborhood Bond capital projects. The Enterprise Funds (Fund 401 and 450) account for \$2.170 million in capital improvements; Enterprise Fund projects will be funded primarily from current revenue and retained earnings.

Major projects included in phase two of the Great Neighborhoods Bond improvement program are as follows:

- Various park improvements (West Ken Lark Park, St. George Park, Wolk Park, Jackie Gleason Park, Westwind Park, City Hall Park and Ilene Lieberman Park)
- Roadway improvements on 55<sup>th</sup> Avenue from Sunrise Boulevard north to Oakland Park Boulevard, 47<sup>th</sup> avenue, 19<sup>th</sup> street, 21<sup>st</sup> street and 26<sup>th</sup> street
- Various Land acquisitions
- Citywide street resurfacing and paving

Major projects in the Enterprise Funds include water and sewer relining and upgrades, stormwater improvements to Basin B and mandated upgrades to our water utility plant and tanks.

## **Debt Management Summary**

We currently have approximately \$41 million in revenue bonds, \$32.9 million in General Obligation bonds, \$7 million in State Revolving Fund Loans and \$2 million Bank Loans outstanding. As a result, the City's required debt service payments for Fiscal Year 2008 is roughly \$6.0 million; of that, \$2.25 million needed to make debt service payments on the General Obligation Bonds will be generated totally through tax levies. To meet our legal obligation to the bondholders; funds for the General Obligation Bonds are kept separately, and are dedicated to funding only capital projects that are a part of the five-year capital improvement program.

## **Summary**

The FY 2008 budget continues to focus on our goals and priorities that have been developed through our continual planning processes. These priorities include: public safety, transportation initiatives, revitalization of our neighborhoods and major thoroughfares, and the expanded economic development of our businesses; which ultimately results in an improved quality of life for our residents and businesses. These shared priorities are within our reach, but only if we continue to work together to envision and build a successful future.

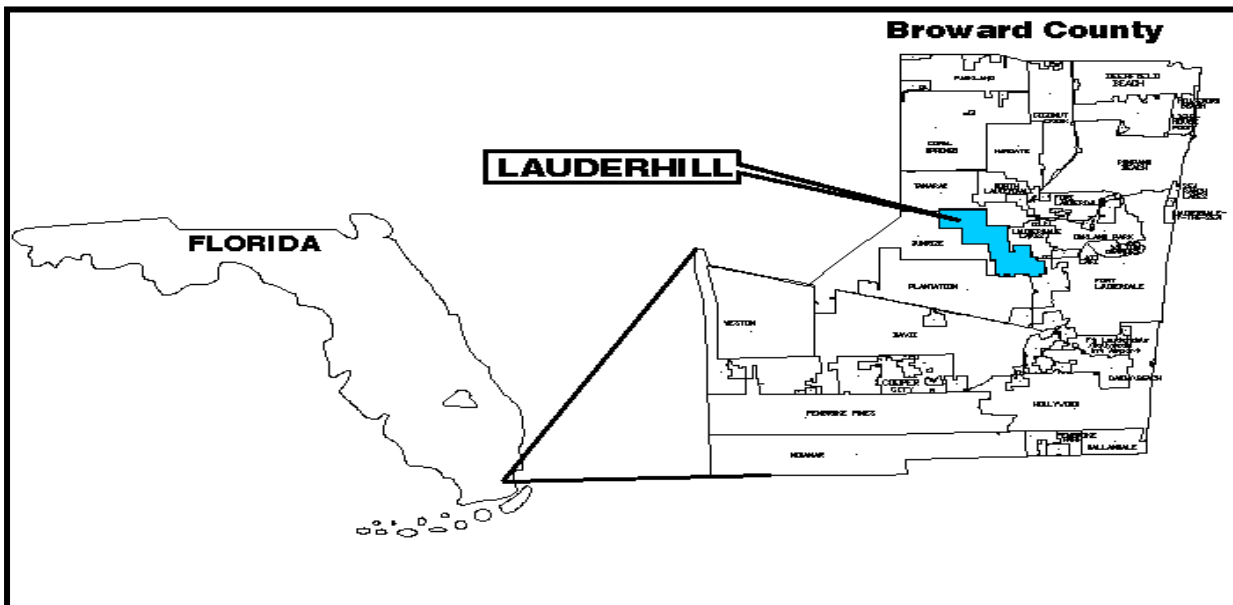
In conclusion, I would like to thank our staff for their contributions to the development of this Proposed Fiscal Year 2008 Budget for your review. Through information gathered at our pre-budget workshops and from the Commission, department directors and their staff have had the tremendous task of developing estimates and documentation necessary to support the proposed budget requests. Assistant City Manager Desorae Giles-Smith, Finance Director

Kennie Hobbs, Jr., Administrative Manager Julie Bowers and Account Clerk III Floyd Harris assisted me in reviewing the departmental budget requests and formulating the final version of the Proposed Fiscal Year 2008 Budget. Lastly, I commend the Finance Department staff for compiling and producing the final version of the budget for your review and consideration.

Very truly yours,

*Charles Faranda*

Charles "Chuck" Faranda  
City Manager



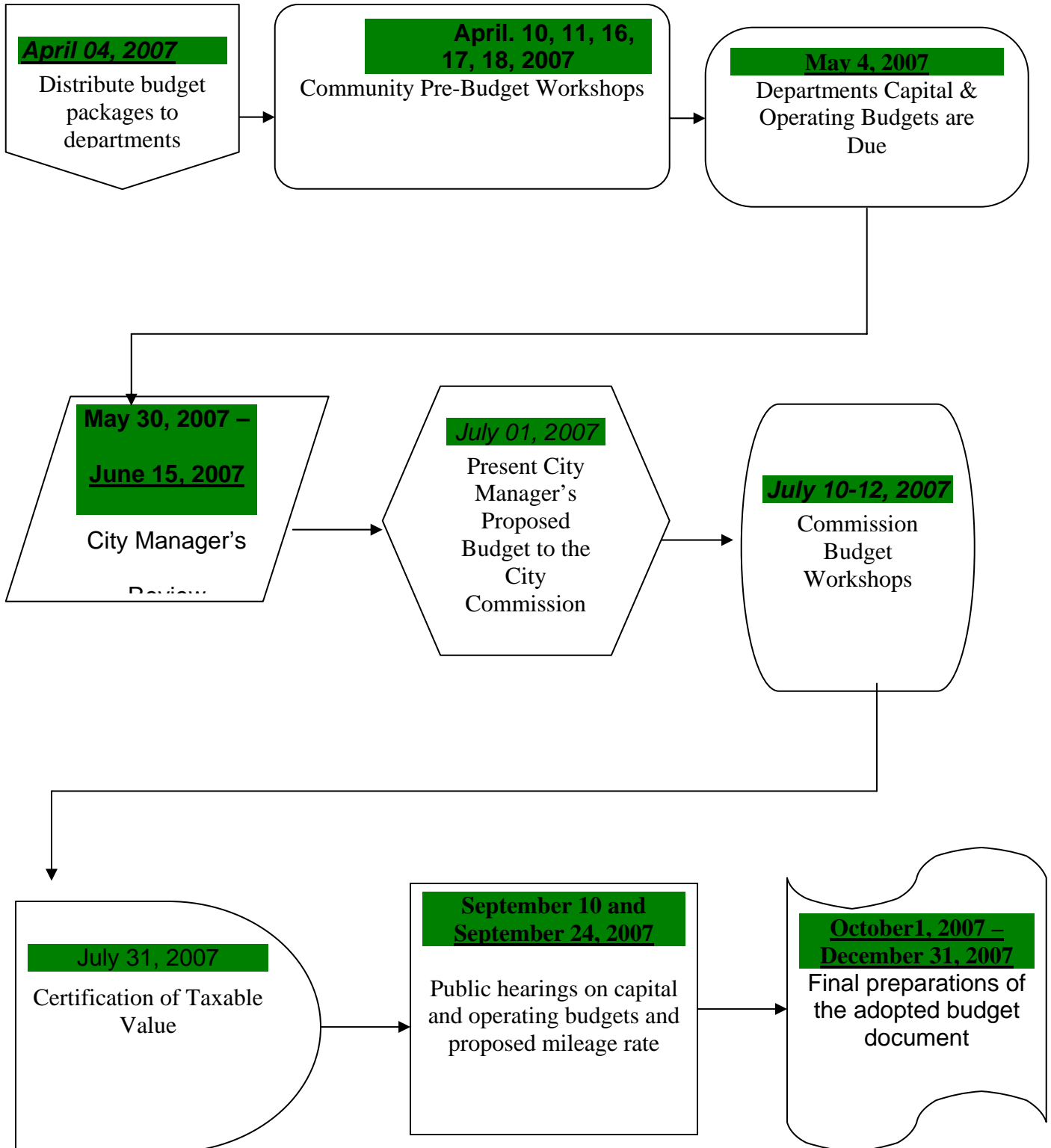
**Statistical Information:**

Date of Incorporation	June 20, 1959
Form of Government	City Manager-Mayor-Commission
Area	8.6 square miles
Number of Fire/EMS Stations	4
Number of Police/Sub-Stations	4
Number of Parks	15
Number of Libraries	2

**Demographic Information:**

<b>2000 Census Population</b>		
	<u>Total</u>	<u>% of Total</u>
Males	34,884	45.9%
Females	41,116	54.1%
	<u>76,000</u>	
<b>Age of Population</b>		
0-4 years	5,548	7.3%
5-19 years	17,176	22.6%
20-44 years	26,980	35.5%
45-64 years	14,592	19.2%
65+ years	11,704	15.4%
<b>Race</b>		
White	22,268	29.3%
Black	48,716	64.1%
Two or more races	2,736	3.6%
Other	2,280	3.0%
Hispanic, of any race	4,712	6.2%

# Budget Calendar



## Budgetary Basis

Lauderhill follows Section 218.33 of the State of Florida Statutes regarding uniform accounting practices and procedures. Budgetary basis refers to when revenues, expenditures or expenses and transfers are recognized in the accounts and reported in the financial statements.

### **Governmental Funds**

Governmental Funds are the funds through which most governmental functions are typically financed. Governmental Funds are accounted for following the modified accrual basis. Therefore, unless susceptible to accrual, (i.e., when they become measurable and available as net current assets), all revenues are recognized when received and expenditures are recorded when the related fund liabilities are incurred.

Revenues that are considered susceptible to accrual are property taxes, utility and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Intergovernmental revenues and interest income are recognized when earned. Expenditures that are susceptible to accrual are unused vacation and sick pay benefits and interest on long-term debt. Accrued vacation and sick pay benefits consist of amounts earned but unused that will be liquidated with expendable available financial resources. Interest on long-term debt is recorded when paid.

City of Lauderhill Governmental Funds are:

1. The General Fund (*Fund 001*)
2. Debt Service Fund (*Fund 270*)
3. Capital Project Fund (*Fund 305 General Capital Projects*)
4. Special Revenue Funds (*Fund 110 - Federal Forfeiture, Fund 120 – Law Enforcement, Fund 625-Community Development Block Grant, Fund 627-State Housing Initiative, and Fund 629 – HOME Grant*)

### **Proprietary Funds**

Proprietary Funds follow the accrual accounting basis. Proprietary Funds are used to account for assets, liabilities, equities, revenues, expenses, and transfers for governmental activities that are similar to those of the private sector. The primary focus of Proprietary Funds is to measure net income and capital maintenance. Therefore, under the accrual method, revenues are recognized in the accounting period in which they are earned while expenses are recognized in the accounting period in which the related liability is incurred. There is one Proprietary Fund that is accounted for in the City of Lauderhill's budget- Utility Enterprise Fund.

The City of Lauderhill has two Enterprise Funds, the Water and Sewer Utility Fund and the Stormwater Control Fund. The two Enterprise Funds account for water and sewer distribution and collection and stormwater control activities of the City.

City of Lauderhill Proprietary Funds are:

1. Water and Sewer Utility Fund (*Fund 401*)
2. Stormwater Control Fund (*Fund 450*)



### **Fiduciary Funds**

Fiduciary Funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. Fiduciary Funds include expendable and non-expendable trust funds, pension funds, and agency funds. The City of Lauderhill has four fiduciary funds that account for various pension benefits. Based on the nature of these transactions, the City is not required to prepare a budget for its pension funds.

### **Blended Component Unit**

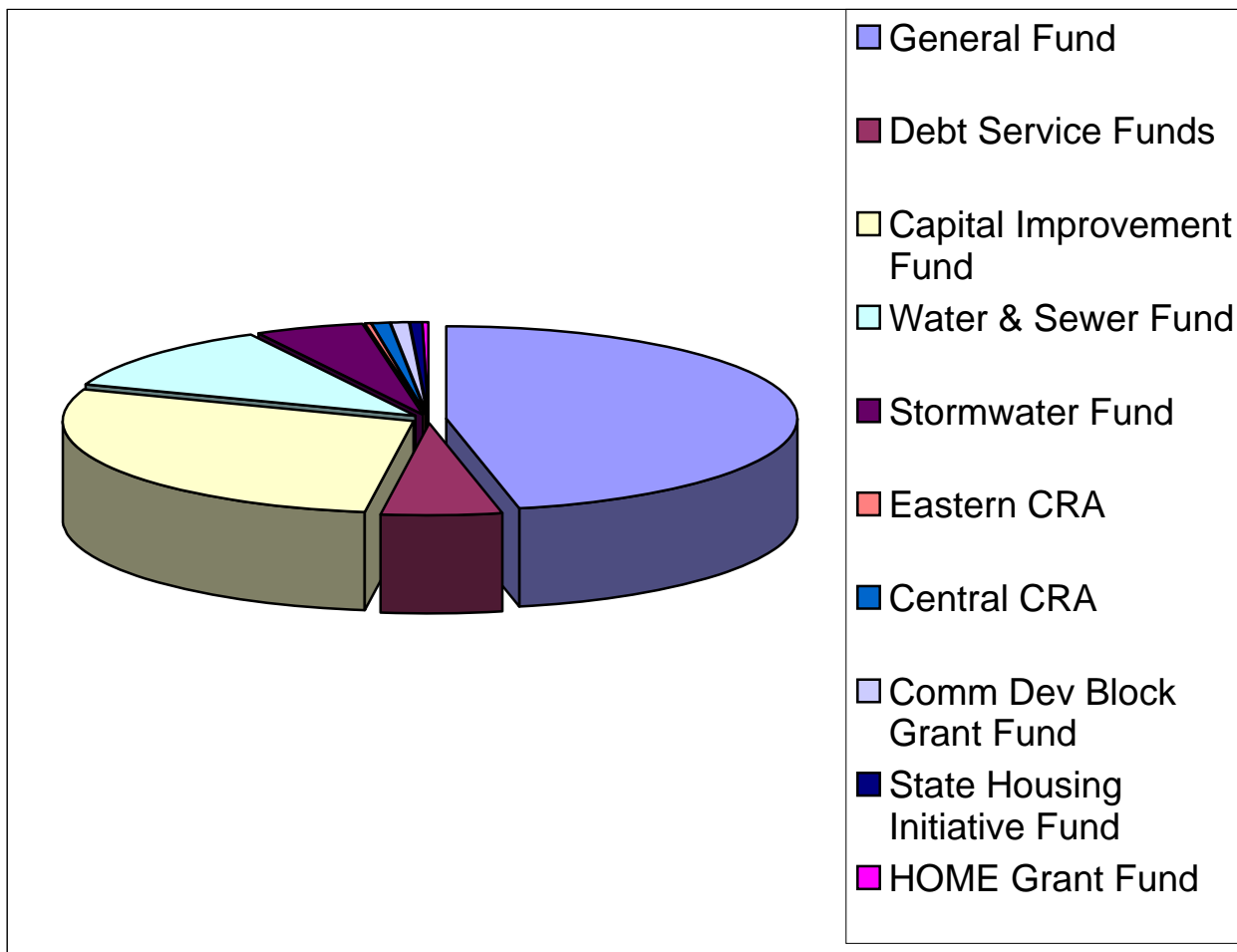
The City is financially accountable for all component units if it appoints a voting majority of the organization's board and it is able to impose its will on the organization or there is a potential for the organization to provide specific financial benefits, or impose specific financial burdens on the City. Blended component units, although legally separate entities, are, in substance, part of the government's operations.

City of Lauderhill Blended Component Units are:

1. Central Lauderhill Redevelopment Agency's (*Fund 623*)
2. East Community Redevelopment Agency's (*Fund 624*)

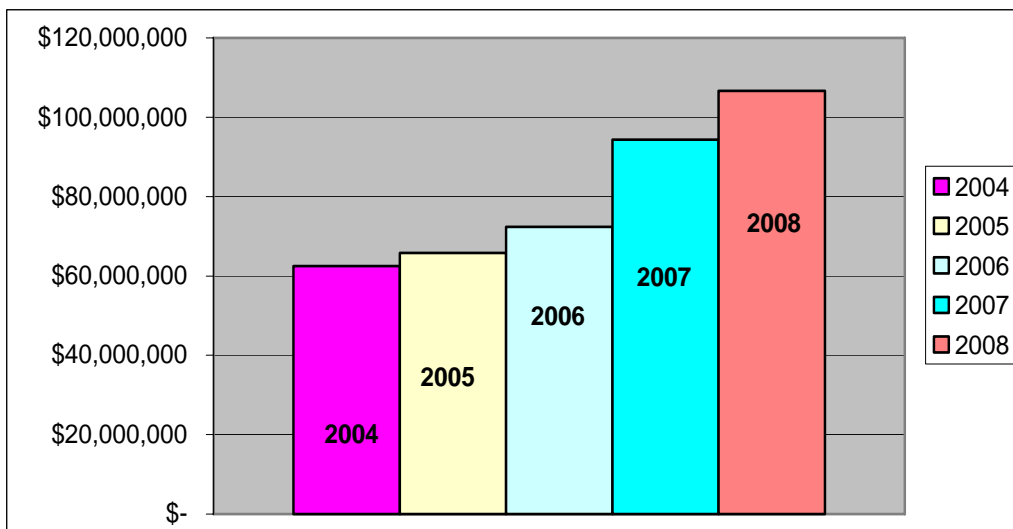
**ALL FUNDS - TOTAL BUDGET**  
**FY 2008 ANNUAL BUDGET**  
 Revenues and Expenses

General Fund	001	49,784,641
Debt Service Funds	270	6,021,831
Capital Improvement Fund	305	29,955,603
Water & Sewer Fund	401	12,597,500
Stormwater Fund	450	5,250,000
Eastern CRA	623	431,119
Central CRA	624	926,839
Comm Dev Block Grant Fund	625	838,701
State Housing Initiative Fund	627	567,902
HOME Grant Fund	629	272,023
		<hr/>
		\$ 106,646,159



## TOTAL BUDGET TREND

<b>Funds</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
General Fund	\$ 32,160,859	\$ 36,792,421	\$ 41,971,934	\$ 47,449,336	\$ 49,784,641
Debt Service Fund	1,225,000	1,409,792	1,601,354	4,021,831	6,021,831
Capital Improvement Fund	7,962,000	11,881,328	13,086,071	17,026,074	29,955,603
Water and Sewer Fund	13,622,828	17,797,000	13,373,183	17,907,670	12,597,500
Stormwater Fund	7,325,486	2,713,168	3,308,840	5,626,556	5,250,000
Insurance Service Fund	2,009,800	-	-	-	-
General Trust Fund	-	-	-	-	-
Eastern CRA	-	-	-	490,388	431,119
Central CRA	-	-	-	158,226	926,839
Community Dev Block Grant Fund	1,014,075	990,000	936,289	841,700	838,701
State Housing Initiative Fund	439,686	435,500	419,193	547,298	567,902
Home Grant Fund	-	330,500	330,500	272,023	272,023
<b>TOTAL BUDGET</b>	<b>\$ 62,451,735</b>	<b>\$ 65,759,734</b>	<b>\$ 72,349,709</b>	<b>\$ 94,341,102</b>	<b>\$ 106,646,159</b>



**BUDGET SUMMARY**  
**CITY OF LAUDERHILL - FISCAL YEAR 2007-2008**  
**THE PROPOSED OPERATING EXPENDITURES OF THE CITY OF LAUDERHILL IS**  
**12% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITUES**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	EAST & CENTRAL CRA FUNDS	TOTAL
<b>REVENUES:</b>							
<b>TAXES (Millage per \$1,000)</b>							
Ad Valorem: <b>4.7340 mills</b>	\$ 14,100,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,100,405
Voted Debt: <b>0.7500 mills</b>	-	-	-	2,250,355	-	-	2,250,355
Sales and Useage Taxes	1,350,100	-	-	-	-	-	1,350,100
Franchise	4,212,500	-	-	-	-	-	4,212,500
Utilities	7,550,000	-	-	-	-	-	7,550,000
Licenses and Permits	2,860,500	-	-	-	-	-	2,860,500
Intergovernmental	7,302,779	1,678,626	-	-	-	-	8,981,405
Service Charges	7,950,259	-	-	-	16,115,500	-	24,065,759
Fines/Rents	711,955	-	-	-	-	-	711,955
Non-Operating	821,143	-	-	1,000,000	232,000	263,980	2,317,123
Appropriation of Fund Balance	-	-	-	26,538,000	-	-	26,538,000
Debt Proceeds	-	-	-	-	1,500,000	-	1,500,000
Proceeds from sale of Property	-	-	-	-	-	-	-
FUND TRANSFERS	2,925,000	-	6,021,831	167,248	-	1,093,979	10,208,058
<b>TOTAL</b>	<b>\$ 49,784,641</b>	<b>\$ 1,678,626</b>	<b>\$ 6,021,831</b>	<b>\$ 29,955,603</b>	<b>\$ 17,847,500</b>	<b>\$ 1,357,959</b>	<b>\$ 106,646,159</b>

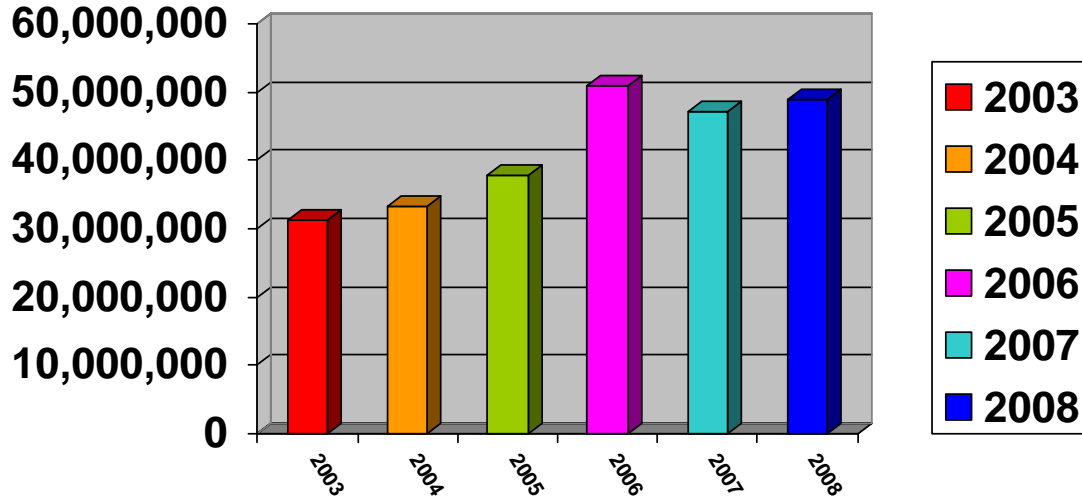
<b>EXPENDITURES:</b>							
Commision	\$ 632,920	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 3,132,920
City Clerk	547,589	-	-	-	-	-	547,589
Administration	2,595,937	1,678,626	-	16,800	954,152	1,093,979	6,339,494
Finance and Support Services	2,151,799	-	-	-	-	-	2,151,799
Legal	499,500	-	-	-	-	-	499,500
Human Resources	3,154,243	-	-	-	-	-	3,154,243
Code Enforcement	958,573	-	-	-	-	-	958,573
Planning and Zoning	611,850	-	-	-	-	-	611,850
Public Works	5,663,527	-	-	-	-	-	5,663,527
Police	13,194,078	-	-	25,500	-	-	13,219,578
Fire and EMS	13,153,223	-	-	124,948	-	-	13,278,171
Parks and Leisure Services	3,590,199	-	-	-	-	-	3,590,199
Libraries	-	-	-	-	-	-	-
Debt Service	-	-	6,021,831	2,250,355	1,927,532	-	10,199,718
G O Bond Projects	-	-	-	25,038,000	-	-	25,038,000
Water Service	-	-	-	-	536,430	-	536,430
Sewer Service	-	-	-	-	7,688,467	-	7,688,467
Stormwater	-	-	-	-	3,905,918	-	3,905,918
East & Central CRA	-	-	-	-	-	263,980	263,980
Reserves	-	-	-	-	-	-	-
Fund Transfers	3,031,202	-	-	-	2,835,000	-	5,866,202
<b>TOTAL</b>	<b>\$ 49,784,640</b>	<b>\$ 1,678,626</b>	<b>\$ 6,021,831</b>	<b>\$ 29,955,603</b>	<b>\$ 17,847,500</b>	<b>\$ 1,357,959</b>	<b>\$ 106,646,159</b>

**THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE  
OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.**

### General Fund Revenue Trends

General Fund	Actual FY 2002	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Budget FY 2007	Budget FY 2008
<b>Revenues/Sources</b>							
Property Taxes	7,312,101	8,211,732	8,999,663	10,326,553	12,732,731	15,209,970	14,100,405
Franchise Fees	2,918,563	3,249,973	3,070,608	3,217,681	4,707,818	4,040,000	4,212,500
Utility Taxes	5,727,729	5,580,674	4,747,318	6,013,914	6,666,162	7,422,500	7,550,000
Licenses and Permits	1,519,905	1,335,454	1,511,768	1,617,864	3,076,720	2,305,500	2,860,500
Fines and Forfeitures	277,978	336,478	418,392	357,769	419,028	691,100	711,955
Intergovernmental	5,208,834	5,479,506	7,387,416	7,516,349	14,616,692	8,113,432	8,652,879
Service Charges	4,248,802	4,476,919	4,857,986	6,388,017	6,857,528	6,913,534	7,950,259
Interest	324,737	149,064	172,533	102,236	219,861	104,300	360,000
Administrative Fee	1,500,000	1,600,000	1,850,000	2,025,000	2,325,000	2,325,000	2,925,000
Other/Miscellaneous	178,635	728,214	279,107	373,949	633,209	324,000	461,143
<b>Total Revenue</b>	<b>\$29,217,284</b>	<b>\$31,148,014</b>	<b>\$33,294,791</b>	<b>\$37,939,332</b>	<b>\$52,254,749</b>	<b>\$47,449,336</b>	<b>\$49,784,641</b>

### Total General Fund Budget Trends

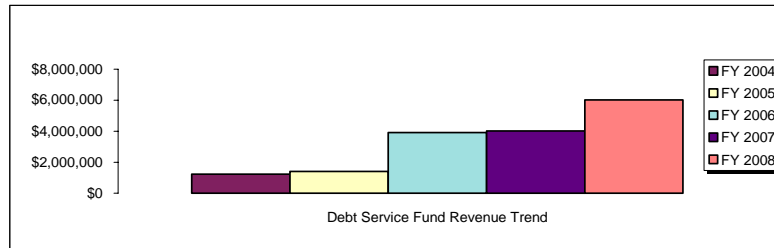


**Capital Project and Debt Service Revenue Trends**

**Debt Service Fund - Fund 270**

**REVENUES**

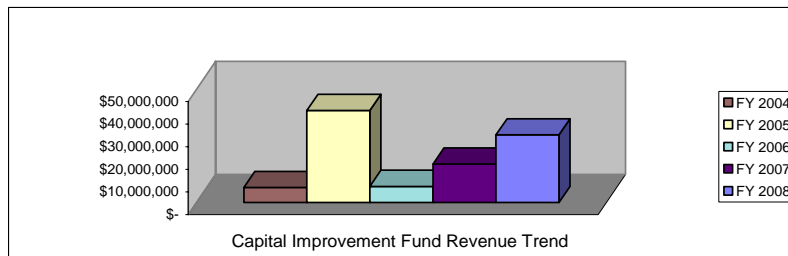
Account Number	Description	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
361-090	Interest Earnings	\$2,779	\$11,704	\$66,840	\$0	\$0
381-250	General Fund Transfer	1,237,983	1,404,792	1,601,354	1,771,476	1,771,476
381-305	CIP Fund Transfer	0	0	2,246,854	2,250,355	2,250,355
384-150	Debt Proceeds	-	-	0	0	2,000,000
<b>TOTAL REVENUES</b>		<b>\$1,240,762</b>	<b>\$1,416,496</b>	<b>\$3,915,049</b>	<b>\$4,021,831</b>	<b>\$6,021,831</b>



**CAPITAL IMPROVEMENT FUND - FUND 305**

**REVENUES**

Acct #	Description	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
311-003	Discount - Current Debt Service	-	-	(23,417)	-	-
311-005	Current Debt Service (GO)	\$ -	\$ -	\$ 1,318,603	\$ 1,594,862	\$ 2,250,355
334-335	FRDAP Grant - Entrance Way	-	235,000	-	-	-
337-320	Broward Swim Central	1,617,367	13,784	28,436	-	-
337-350	Golf Course Grant	-	-	-	-	-
337-340	FRDAP Grant - Wolk Park	-	-	81,743	-	-
337-360	Lauderhill Middle Concess.	-	-	-	-	-
337-365	Cty. Park Bond Rev (Library)	-	280,000	-	-	-
337-380	Fema Grant - Fire Radio	-	139,779	-	-	-
361-090	Interest Earnings	46,713	91,872	1,254,656	655,493	1,000,000
361-092	Unrealized Investments	-	-	-	-	-
381-135	Fund Balance Transfer	-	424,206	5,001,285	6,737,330	25,636,573
381-250	Utility Fund Transfer	-	-	-	-	-
381-260	General Fund Transfer	-	-	519,195	1,038,389	1,068,675
381-265	Transfer from Debt Service	-	-	(1,040,000)	-	-
381-270	CDBG Fund Transfer	-	-	-	-	-
381-280	Sale of Property	-	-	-	7,000,000	-
384-145	Bond Discount	-	(78,125)	-	-	-
384-150	Debt Proceeds	5,000,000	35,000,000	-	-	-
384-155	Other Finance - Source Proceed	-	4,645,000	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 6,664,080</b>	<b>\$ 40,751,516</b>	<b>\$ 7,140,500</b>	<b>\$ 17,026,074</b>	<b>\$ 29,955,603</b>

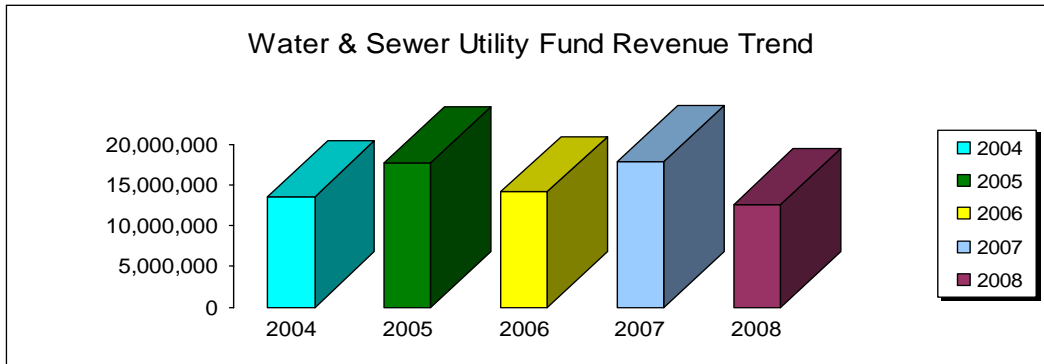


Water and Sewer Fund Revenue Trend

WATER & SEWER UTILITY FUND  
FUND 401

REVENUES

Account Number	Description	FY2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
<b>CHARGES FOR SERVICES</b>						
337-320	Hurricane Clean-up	0	\$ 55,000	-	-	-
337-343	Green ways design grant	0	-	-	-	-
337-345	Industrial Pk water Ma	\$ -	1,166,970	-	-	-
343-275	Water/Sewer Charges	8,372,988	7,995,630	7,960,733	9,300,000	7,000,000
343-276	Builders' Damages	-	-	-	-	-
343-277	Service Charges	185,490	244,753	284,140	275,000	200,000
343-278	Sprinkler Water Sales	423,069	410,097	351,440	435,000	435,000
343-280	Engineering Permits	67,664	31,744	224,099	40,000	40,000
343-282	Stormwater Fees	-	-	-	-	-
343-283	Remetering Fees	(1,916)	-	12,775	500	500
343-285	Sewer Sales	-	-	-	-	-
343-286	Delinquent Fees	98,424	120,997	108,009	140,000	140,000
343-288	Availability Charge	2,127,765	2,931,019	3,029,136	3,200,000	4,600,000
343-290	Sewer Repair Billing	-	525	375	-	-
<b>Total Service Charges</b>		<b>11,273,485</b>	<b>12,956,735</b>	<b>11,970,706</b>	<b>13,390,500</b>	<b>12,415,500</b>
<b>MISCELLANEOUS REVENUES</b>						
361-090	Interest Earnings	138,666	92,835	232,619	112,000	112,000
361-092	Unrealized Gain on Invest	-	-	-	-	-
365-292	Sale of Surplus	-	15,302	-	-	-
369-093	Refund Prior Year Exp	-	(178,121)	-	-	-
369-095	Miscellaneous	94,170	12,523	8,807	-	-
<b>Total Miscellaneous</b>		<b>232,835</b>	<b>(57,461)</b>	<b>241,426</b>	<b>112,000</b>	<b>112,000</b>
<b>NON-RECURRING REVENUES</b>						
381-252	Connection Fees	25,000	42,627	194,741	500,000	70,000
384-150	Debt Proceeds	-	-	-	-	-
385-200	Proceeds from sale of Ex	-	-	-	-	-
389-135	Retained Earnings	-	-	2,022,681	3,905,170	-
389-140	Over and Short	-	(748)	(1)	-	-
<b>Total Non-Recurring</b>		<b>25,000</b>	<b>41,879</b>	<b>2,217,421</b>	<b>4,405,170</b>	<b>70,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 11,531,320</b>	<b>\$ 12,941,153</b>	<b>\$ 14,429,553</b>	<b>\$ 17,907,670</b>	<b>\$ 12,597,500</b>

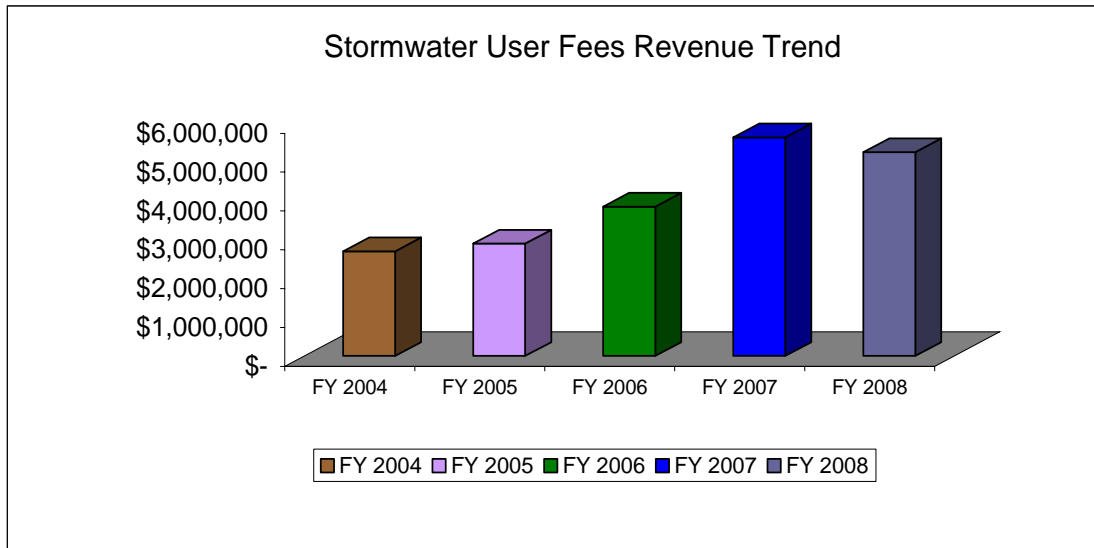


**Stormwater Control Fund Revenue Trend**

**UTILITIES - STORMWATER CONTROL - FUND 450**

**REVENUES**

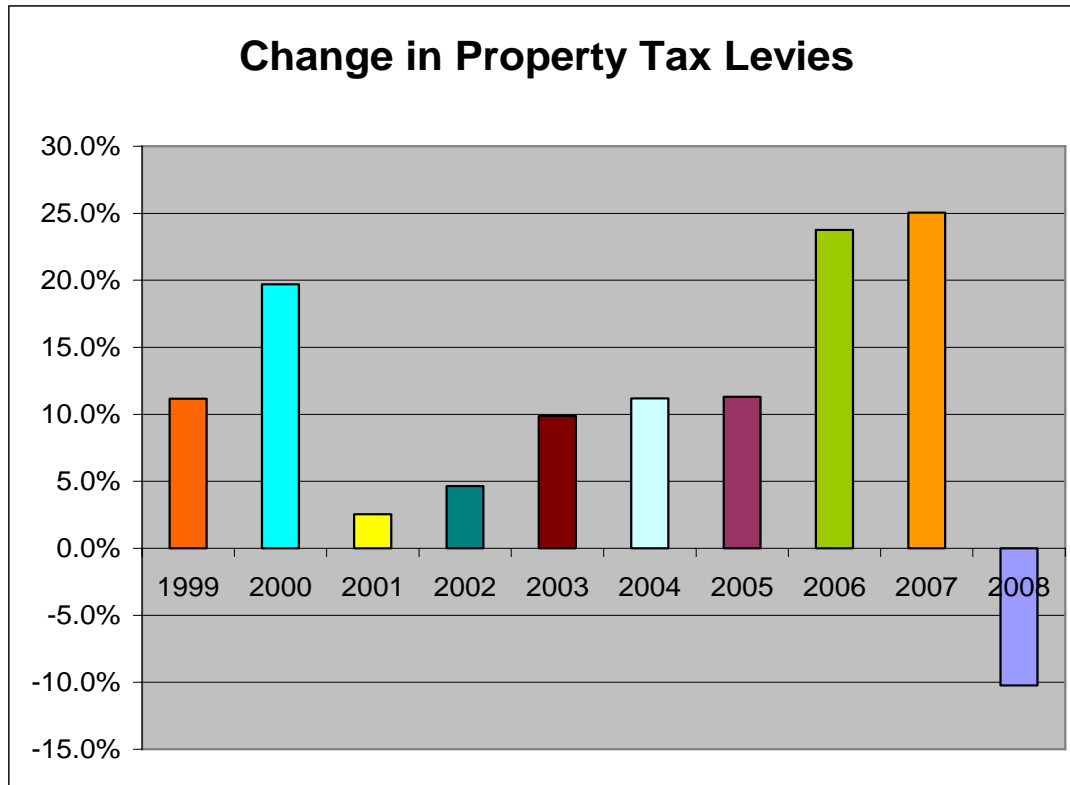
Account Number	Description	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
334-375	State Loans	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
335-305	ISTEA Federal Grant	633,264	-	-	-	-
337-320	Hurricane Clean - up	-	20,000	-	35,000	-
343-282	Stormwater Fees	2,060,614	2,825,060	2,905,755	2,900,000	3,700,000
343-292	Stormwater Drainage Billing	-	-	13,322	-	-
361-090	Interest Earnings	-	48,820	132,891	65,000	50,000
361-092	Unrealized Gain/Loss	-	-	-	-	-
384-150	Debt Proceeds	-	-	-	-	-
389-135	Retained Earnings	-	-	793,214	1,126,556	-
<b>Total Revenues</b>		<b>\$ 2,693,878</b>	<b>\$ 2,893,880</b>	<b>\$ 3,845,181</b>	<b>\$ 5,626,556</b>	<b>\$ 5,250,000</b>





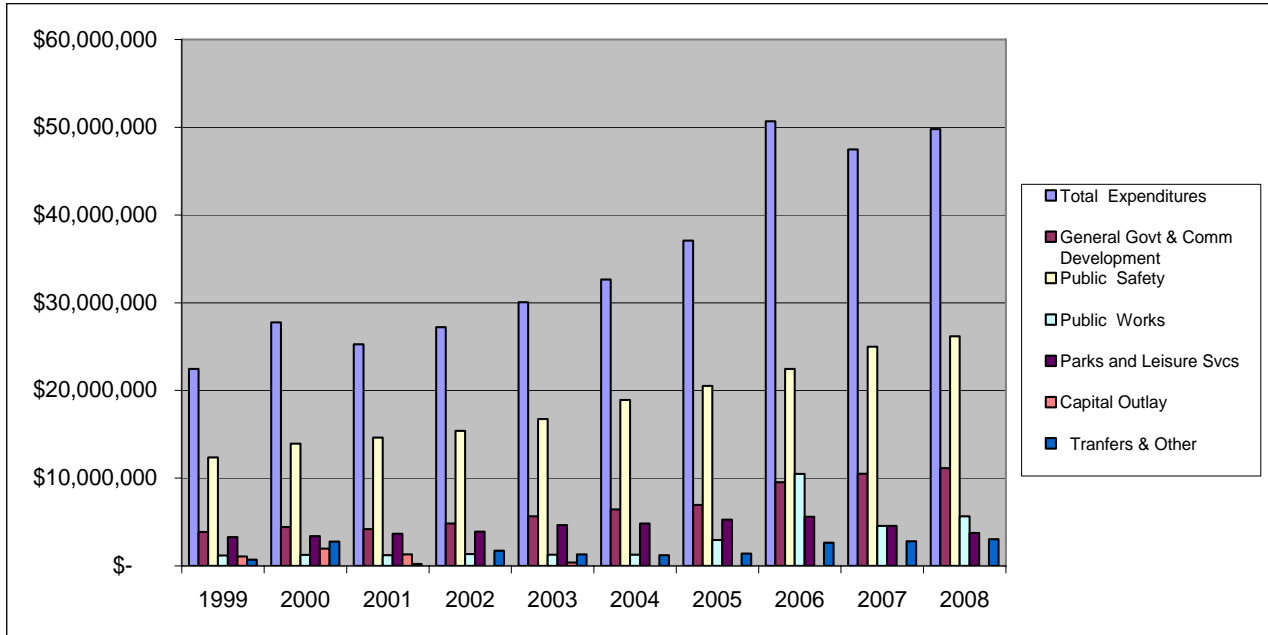
## CHANGE IN PROPERTY TAX LEVIES

Fiscal Year	Property Tax Base	Property Tax Rate	Gross Total Tax Levied	Percent Increase in Gross Taxes Over Prior Year
1999	1,236,570,453	4.8000	5,935,538	11.2%
2000	1,268,662,073	5.6000	7,104,508	19.7%
2001	1,300,973,651	5.6000	7,285,452	2.5%
2002	1,361,486,792	5.6000	7,624,326	4.7%
2003	1,439,220,784	5.8200	8,376,265	9.9%
2004	1,600,297,110	5.8200	9,313,729	11.2%
2005	1,722,101,476	6.0200	10,367,051	11.3%
2006	2,131,372,368	6.0200	12,830,862	23.8%
2007	2,665,287,423	6.0200	16,045,030	25.1%
2008	3,042,557,330	4.7340	14,403,466	-10.2%



## General Fund Expenditure Trends

Fiscal Year	Total Expenditures	General Govt & Comm Development	Public Safety	Public Works	Parks and Leisure Svcs and Social Svcs	Capital Outlay	Tranfers & Other
1999	\$ 22,445,855	3,882,672	12,352,944	1,178,452	3,267,359	1,063,244	701,184
2000	\$ 27,766,350	4,446,190	13,946,803	1,237,511	3,399,797	1,964,449	2,771,600
2001	\$ 25,254,772	4,192,082	14,632,990	1,232,154	3,655,933	1,322,891	218,722
2002	\$ 27,214,958	4,817,077	15,389,688	1,353,448	3,913,227	-	1,741,518
2003	\$ 30,036,320	5,669,865	16,735,790	1,295,252	4,644,183	388,332	1,302,898
2004	\$ 32,643,863	6,430,722	18,905,537	1,268,057	4,814,547	-	1,225,000
2005	\$ 37,085,787	6,951,597	20,511,133	2,942,341	5,275,924	-	1,404,792
2006	\$ 50,692,375	9,524,575	22,444,600	10,475,948	5,607,509	-	2,639,743
2007	\$ 47,449,336	10,519,087	24,994,010	4,559,011	4,567,363	-	2,809,865
2008	\$ 49,784,641	11,143,482	26,182,291	5,663,527	3,764,139	-	3,031,202



### Summary of Changes in Governmental Fund Balances

<i>General Fund Fund Balance Analysis</i>	<b>2004-2005 <u>Actual</u></b>	<b>2005-2006 <u>Actual</u></b>	<b>2006-2007 <u>Budget</u></b>	<b>2007-2008 <u>Budget</u></b>
<b>Beginning Fund Balance</b>	2,179,451	3,756,701	5,994,766	6,087,901
Prior Period Adjustments	-	-	-	-
Residual Equity Transfer	(1,404,792)	(2,441,148)	(2,809,865)	(2,664,859)
Revenues	37,919,241	53,402,643	47,449,336	48,904,762
Expenditures	34,937,199	48,723,430	44,546,336	46,239,903
<b>Ending Fund Balance</b>	<b>3,756,701</b>	<b>5,994,766</b>	<b>6,087,901</b>	<b>6,087,901</b>
<b>Fund Balance Summary</b>				
Reserved	91,597	61,805	80,000	80,000
Unreserved:	3,665,104	5,932,960	6,007,901	6,007,901
Designated for -				
Capital Outlay	-	-	-	-
Subsequent Year	-	-	-	-
Special Programs	-	-	-	-
Departmental	-	-	-	-
<b>Total Unreserved/ Designated</b>	<b>3,756,701</b>	<b>5,994,765</b>	<b>6,087,901</b>	<b>6,087,901</b>
Undesignated	-	-	-	-
<b>Total Fund Balance</b>	<b>3,756,701</b>	<b>5,994,765</b>	<b>6,087,901</b>	<b>6,087,901</b>

### Summary of Changes in Governmental Fund Balances

<i>Debt Service Funds</i> <i>Fund Balance Analysis</i>	<b>2004-2005</b> <b><u>Actual</u></b>	<b>2005-2006</b> <b><u>Actual</u></b>	<b>2006-2007</b> <b><u>Budget</u></b>	<b>2007-2008</b> <b><u>Budget</u></b>
<b>Beginning Fund Balance</b>	<b>1,763,916</b>	<b>1,763,916</b>	<b>1,797,357</b>	<b>1,619,188</b>
Prior Period Adjustments	-	-	-	-
Residual Equity Transfer	1,404,792	3,848,208	4,021,831	4,187,579
Revenues	5,000	66,840	-	-
Expenditures	1,409,792	3,881,607	4,200,000	4,187,579
<b>Ending Fund Balance</b>	<b>1,763,916</b>	<b>1,797,357</b>	<b>1,619,188</b>	<b>1,619,188</b>
<b>Fund Balance Summary</b>				
Reserved	1,763,916	1,797,357	1,619,188	1,619,188
Unreserved:	-	-	-	-
Designated for -				
Capital Outlay	-	-	-	-
Subsequent Year	-	-	-	-
Special Programs	-	-	-	-
Departmental	-	-	-	-
<b>Total Unreserved/ Designated</b>	<b>1,763,916</b>	<b>1,797,357</b>	<b>1,619,188</b>	<b>1,619,188</b>
Undesignated	-	-	-	-
<b>Total Fund Balance</b>	<b>1,763,916</b>	<b>1,797,357</b>	<b>1,619,188</b>	<b>1,619,188</b>

### Summary of Changes in Governmental Fund Balances

<i>Capital Improvements Fund Fund Balance Analysis</i>	<b>2004-2005 <u>Actual</u></b>	<b>2005-2006 <u>Actual</u></b>	<b>2006-2007 <u>Budget</u></b>	<b>2007-2008 <u>Budget</u></b>
<b>Beginning Fund Balance</b>	1,997,649	32,611,713	26,565,818	26,565,818
Prior Period Adjustments	-	-	-	-
Residual Equity Transfer	(117,912)	(1,727,660)	16,370,581	167,248
Revenues	35,760,434	2,683,438	655,493	3,250,355
Expenditures	5,028,458	7,001,673	17,026,074	29,955,603
<b>Ending Fund Balance</b>	<b>32,611,713</b>	<b>26,565,818</b>	<b>26,565,818</b>	<b>27,818</b>
<b>Fund Balance Summary</b>				
Reserved	-	-	-	-
Unreserved:	-	-	-	-
Designated for -				
Capital Outlay	32,611,713	26,565,818	26,565,818	27,818
Subsequent Year	-	-	-	-
Special Programs	-	-	-	-
Departmental	-	-	-	-
<b>Total Unreserved/ Designated</b>	<b>32,611,713</b>	<b>26,565,818</b>	<b>26,565,818</b>	<b>27,818</b>
Undesignated	-	-	-	-
<b>Total Fund Balance</b>	<b>32,611,713</b>	<b>26,565,818</b>	<b>26,565,818</b>	<b>27,818</b>

### Summary of Changes in Governmental Fund Balances

<i>Community Dev Block Grant Fund Balance Analysis</i>	<b>2004-2005 <u>Actual</u></b>	<b>2005-2006 <u>Actual</u></b>	<b>2006-2007 <u>Budget</u></b>	<b>2007-2008 <u>Budget</u></b>
<b>Beginning Fund Balance</b>	<b>199,532</b>	<b>172,266</b>	<b>226,535</b>	<b>226,535</b>
Prior Period Adjustments	-	-	-	-
Residual Equity Transfer	-	-	-	-
Revenues	1,119,564	901,526	841,700	838,701
Expenditures	1,146,830	847,257	841,700	838,701
<b>Ending Fund Balance</b>	<b>172,266</b>	<b>226,535</b>	<b>226,535</b>	<b>226,535</b>
<b>Fund Balance Summary</b>				
Reserved	172,266	226,535	226,535	226,535
Unreserved:	-	-	-	-
Designated for -				
Capital Outlay	-	-	-	-
Subsequent Year	-	-	-	-
Special Programs	-	-	-	-
Departmental	-	-	-	-
<b>Total Unreserved/ Designated</b>	<b>172,266</b>	<b>226,535</b>	<b>226,535</b>	<b>226,535</b>
Undesignated	-	-	-	-
<b>Total Fund Balance</b>	<b>172,266</b>	<b>226,535</b>	<b>226,535</b>	<b>226,535</b>

### Summary of Changes in Governmental Fund Balances

<i>State Housing Initiatives Programs Fund Balance Analysis</i>	<b>2004-2005 <u>Actual</u></b>	<b>2005-2006 <u>Actual</u></b>	<b>2006-2007 <u>Budget</u></b>	<b>2007-2008 <u>Budget</u></b>
<b>Beginning Fund Balance</b>	845,363	931,061	1,227,236	1,227,236
Prior Period Adjustments	-	-	-	-
Residual Equity Transfer	-	-	-	-
Revenues	683,440	838,900	547,298	567,908
Expenditures	597,742	542,725	547,298	567,908
<b>Ending Fund Balance</b>	<b>931,061</b>	<b>1,227,236</b>	<b>1,227,236</b>	<b>1,227,236</b>
<b>Fund Balance Summary</b>				
Reserved	931,061	1,227,236	1,227,236	1,227,236
Unreserved:	-	-	-	-
Designated for -				
Capital Outlay	-	-	-	-
Subsequent Year	-	-	-	-
Special Programs	-	-	-	-
Departmental	-	-	-	-
<b>Total Unreserved/ Designated</b>	<b>931,061</b>	<b>1,227,236</b>	<b>1,227,236</b>	<b>1,227,236</b>
Undesignated	-	-	-	-
<b>Total Fund Balance</b>	<b>931,061</b>	<b>1,227,236</b>	<b>1,227,236</b>	<b>1,227,236</b>

## Summary of Changes in Governmental Fund Balances

<i>HOME Funds</i> <i>Fund Balance Analysis</i>	<u>2004-2005</u> <u>Actual</u>	<u>2005-2006</u> <u>Actual</u>	<u>2006-2007</u> <u>Budget</u>	<u>2007-2008</u> <u>Budget</u>
<b>Beginning Fund Balance</b>	-	(9,724)	(153,570)	(153,570)
Prior Period Adjustments	-	-	-	-
Residual Equity Transfer	-	-	-	-
Revenues	250,000	10,134	272,023	272,023
Expenditures	259,724	153,980	272,023	272,023
<b>Ending Fund Balance</b>	<b>(9,724)</b>	<b>(153,570)</b>	<b>(153,570)</b>	<b>(153,570)</b>
<b>Fund Balance Summary</b>				
Reserved	(9,724)	(153,570)	(153,570)	(153,570)
Unreserved:	-	-	-	-
Designated for -				
Capital Outlay	-	-	-	-
Subsequent Year	-	-	-	-
Special Programs	-	-	-	-
Departmental	-	-	-	-
<b>Total Unreserved/ Designated</b>	<b>(9,724)</b>	<b>(153,570)</b>	<b>(153,570)</b>	<b>(153,570)</b>
Undesignated	-	-	-	-
<b>Total Fund Balance</b>	<b>(9,724)</b>	<b>(153,570)</b>	<b>(153,570)</b>	<b>(153,570)</b>



**Year To Year - Divisional Comparison**

Description	Final FY 2005	Final FY 2006	Budget FY 2007	Revised FY 2007	Budget FY 2008	% Change from Prior Budget
<b>General Fund - 001</b>						
<b>Revenues</b>	<b>37,939,332</b>	<b>53,242,371</b>	<b>47,449,336</b>	<b>48,294,062</b>	<b>49,784,641</b>	<b>4.92%</b>
<b>Expenditures - 001</b>						
<b>City Clerk</b>						
101	487,138	501,926	792,869	792,994	626,920	-20.93%
112	477,652	603,034	574,809	596,310	553,589	-3.69%
<b>City Clerk Total</b>	<b>964,790</b>	<b>1,104,961</b>	<b>1,367,678</b>	<b>1,389,304</b>	<b>1,180,509</b>	<b>-13.69%</b>
<b>Administration</b>						
111	698,461	800,484	859,784	859,784	837,149	-2.63%
114	433,522	440,430	535,173	535,173	624,719	16.73%
115	618,356	825,752	772,526	772,526	478,225	-38.10%
212	504,456	732,004	703,777	863,777	499,500	-29.03%
223	497,621	642,386	814,037	805,037	655,845	-19.43%
151	508,870	576,211	498,525	498,525	958,573	92.28%
721	123,735	124,945	154,423	59,423	-	-100.00%
<b>Admin total</b>	<b>3,385,021</b>	<b>4,142,213</b>	<b>4,338,245</b>	<b>4,394,245</b>	<b>4,054,010</b>	<b>-6.55%</b>
<b>Finance</b>						
131	567,534	707,779	793,733	793,733	639,794	-19.39%
133	79,234	95,668	96,452	96,452	215,365	123.29%
135	536,591	646,319	832,632	832,632	778,871	-6.46%
137	143,113	162,176	172,963	172,963	517,769	199.35%
<b>Finance Total</b>	<b>1,326,471</b>	<b>1,611,942</b>	<b>1,895,780</b>	<b>1,895,780</b>	<b>2,151,799</b>	<b>13.50%</b>
<b>Human Resources</b>						
161	1,268,249	387,836	521,014	505,553	502,428	-3.57%
162	-	1,936,946	2,562,576	2,464,895	2,379,565	-7.14%
<b>Human Resources Total</b>	<b>1,268,249</b>	<b>2,324,782</b>	<b>3,083,590</b>	<b>2,970,448</b>	<b>2,881,993</b>	<b>-6.54%</b>
<b>Economic Development</b>						
191	41,624	-	-	-	-	0.00%
<b>Eco. Develop Total</b>	<b>41,624</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Planning</b>						
222	469,898	572,221	651,525	638,637	611,850	-6.09%
<b>Planning Total</b>	<b>469,898</b>	<b>572,221</b>	<b>651,525</b>	<b>638,637</b>	<b>611,850</b>	<b>-6.09%</b>
<b>DEES General Fund</b>						
138	1,301,255	1,322,633	1,462,059	1,581,759	1,476,124	0.96%
312	905,926	2,047,353	1,134,624	1,172,124	1,493,483	31.63%
314	-	-	-	-	521,910	0.00%
315	735,159	6,587,683	690,759	570,259	690,968	0.03%
317	-	710,787	1,271,569	1,269,568	1,481,042	16.47%
<b>DEES General Fund Total</b>	<b>2,942,340</b>	<b>10,668,455</b>	<b>4,559,011</b>	<b>4,593,710</b>	<b>5,663,527</b>	<b>24.23%</b>

**Year To Year - Divisional Comparison**

Description	Final FY 2005	Final FY 2006	Budget FY 2007	Revised FY 2007	Budget FY 2008	% Change from Prior Budget
511	1,443,401	1,270,022	1,830,530	1,888,781	1,866,413	1.96%
512	6,560,888	6,236,006	7,821,672	7,529,234	8,334,141	6.55%
514	570,172	1,002,698	1,374,734	1,371,234	1,472,966	7.15%
515	2,160,509	1,698,376	1,932,989	2,018,489	1,792,809	-7.25%
<b>Police Total</b>	<b>10,734,969</b>	<b>10,207,102</b>	<b>12,959,925</b>	<b>12,807,738</b>	<b>13,466,328</b>	<b>3.91%</b>
<b>Fire</b>						
611	4,959,581	5,807,204	6,925,592	7,197,091	8,940,900	29.10%
613	408,839	492,249	482,969	524,869	609,536	26.21%
614	3,903,288	4,527,283	3,921,747	4,114,747	3,602,788	-8.13%
<b>Fire Total</b>	<b>9,271,708</b>	<b>10,826,736</b>	<b>11,330,308</b>	<b>11,836,707</b>	<b>13,153,223</b>	<b>16.09%</b>
<b>PALS</b>						
711	448,050	570,314	457,918	431,942	413,472	-9.71%
712	399,005	333,158	425,418	411,999	405,167	-4.76%
713	284,576	421,946	550,043	611,978	423,422	-23.02%
714	2,036,607	1,745,944	1,305,854	1,315,889	469,798	-64.02%
715	410,340	326,199	369,230	309,780	159,484	-56.81%
716	334,628	461,206	537,364	500,864	389,376	-27.54%
717	240,963	156,712	129,927	119,427	70,723	-45.57%
718	-	670,551	810,133	836,210	670,992	-17.18%
719	1,121,754	333,313	361,339	416,039	587,764	62.66%
<b>PALS Total</b>	<b>5,275,922</b>	<b>5,019,343</b>	<b>4,947,225</b>	<b>4,954,128</b>	<b>3,590,199</b>	<b>-27.43%</b>
<b>DEBT SERVICE</b>						
201	1,404,792	2,120,549	2,809,865	2,809,865	3,031,202	7.88%
	<b>37,085,784</b>	<b>48,598,302</b>	<b>47,943,152</b>	<b>48,290,562</b>	<b>49,784,641</b>	<b>0</b>
<b>Projected Surplus (Deficit)</b>		<b>4,644,069</b>	<b>(493,816)</b>	<b>3,500</b>	<b>0</b>	
<b>Debt Service Fund - 270</b>						
<b>Revenues</b>	<b>1,416,496</b>	<b>3,915,049</b>	<b>4,021,831</b>	<b>4,021,831</b>	<b>6,021,831</b>	<b>49.73%</b>
<b>Expenditures - 270</b>	<b>1,478,708</b>	<b>3,841,789</b>	<b>4,021,831</b>	<b>4,021,831</b>	<b>6,021,831</b>	<b>49.73%</b>
<b>Debt Service Fund - Totals</b>	<b>1,478,708</b>	<b>3,841,789</b>	<b>4,021,831</b>	<b>4,021,831</b>	<b>6,021,831</b>	<b>49.73%</b>
<b>Capital Improvement Fund</b>						
<b>Revenues</b>	<b>40,751,516</b>	<b>7,140,500</b>	<b>17,028,918</b>	<b>17,028,918</b>	<b>29,955,603</b>	<b>75.91%</b>
<b>Expenditures - 305</b>						
301	32,321	-	170,000	170,000	1,500	-99.12%
311	381,981	719,143	424,511	424,511	2,700	-99.36%
321	409,835	545,942	472,764	472,764	163,048	-65.51%
351	5,900,555	1,773,097	4,871,799	4,871,799	3,750,355	-23.02%
361	2,795,019	5,146,929	11,087,000	11,087,000	26,038,000	134.85%
270	-	3,841,879	1,591,476	1,591,476	1,591,476	
<b>CIP - Totals</b>	<b>9,519,709</b>	<b>8,185,111</b>	<b>17,026,074</b>	<b>17,026,074</b>	<b>29,955,603</b>	<b>75.94%</b>
<b>Projected Surplus (Deficit)</b>		<b>(1,044,610)</b>	<b>2,844</b>	<b>2,844</b>	<b>-</b>	

**Year To Year - Divisional Comparison**

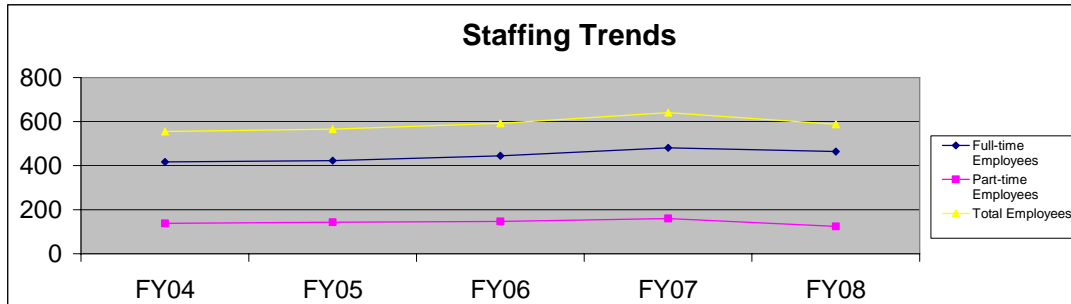
Description	Final FY 2005	Final FY 2006	Budget FY 2007	Revised FY 2007	Budget FY 2008	% Change from Prior Budget
<b>Water &amp; Sewer Fund (401)</b>						
<b>Revenues</b>	<b>12,941,154</b>	<b>14,429,553</b>	<b>17,907,670</b>	<b>17,907,670</b>	<b>12,597,500</b>	<b>-29.65%</b>
<i>Expenditures - 401</i>						
911	725,544	1,137,298	1,381,915	1,381,915	954,152	-30.95%
917	1,008,764	947,851	5,356,320	5,356,320	818,450	-84.72%
921	3,096,492	3,106,892	3,266,248	3,266,248	3,136,430	-3.97%
931	7,052,687	6,695,920	7,903,187	7,903,187	7,688,467	-2.72%
<b>DEES Utilities Total</b>	<b>11,883,486</b>	<b>11,887,960</b>	<b>17,907,670</b>	<b>17,907,670</b>	<b>12,597,500</b>	<b>-29.65%</b>
<b>Projected Surplus (Deficit)</b>		<b>2,541,593</b>	<b>(0)</b>	<b>-</b>	<b>0</b>	
<b>Utilities - Stormwater Control Fund - 450</b>						
<b>Revenues</b>	<b>2,893,881</b>	<b>3,845,181</b>	<b>5,626,556</b>	<b>5,626,556</b>	<b>5,250,000</b>	<b>-6.69%</b>
<i>Expenditures - 450</i>						
925	2,559,593	3,363,449	5,230,820	5,230,820	4,985,111	-4.70%
927	-	301,861	395,736	395,736	264,889	
<b>DEES Stormwater Total</b>	<b>2,559,593</b>	<b>3,665,310</b>	<b>5,626,556</b>	<b>5,626,556</b>	<b>5,250,000</b>	<b>-6.69%</b>
<b>Projected Surplus (Deficit)</b>		<b>179,871</b>	<b>(0)</b>	<b>-</b>	<b>0</b>	
<b>Eastern CRA - 623</b>						
<b>Revenues</b>	<b>-</b>	<b>(20)</b>	<b>490,388</b>	<b>327,373</b>	<b>431,119</b>	<b>-12.09%</b>
<b>Expenditures - 623</b>	<b>-</b>	<b>173,764</b>	<b>490,388</b>	<b>327,373</b>	<b>431,119</b>	<b>-12.09%</b>
<b>FUND Total</b>	<b>-</b>	<b>173,764</b>	<b>490,388</b>	<b>327,373</b>	<b>431,119</b>	<b>-12.09%</b>
<b>Central CRA - 624</b>						
<b>Revenues</b>	<b>-</b>	<b>-</b>	<b>158,223</b>	<b>567,203</b>	<b>926,839</b>	<b>485.78%</b>
<b>Expenditures - 624</b>	<b>-</b>	<b>17,795</b>	<b>158,223</b>	<b>567,203</b>	<b>926,839</b>	<b>485.78%</b>
<b>FUND Total</b>	<b>-</b>	<b>17,795</b>	<b>158,223</b>	<b>567,203</b>	<b>926,839</b>	<b>485.78%</b>

**Year To Year - Divisional Comparison**

<b>Description</b>	<b>Final FY 2005</b>	<b>Final FY 2006</b>	<b>Budget FY 2007</b>	<b>Revised FY 2007</b>	<b>Budget FY 2008</b>	<b>% Change from Prior Budget</b>
<b>Community Development Block Grant - 625</b>						
<b>Revenues</b>	<b>1,119,564</b>	<b>936,289</b>	<b>946,700</b>	<b>946,700</b>	<b>838,701</b>	<b>-11.41%</b>
<b>Expenditures - 625</b>						
225	1,159,533	847,257	946,700	946,700	838,701	-11.41%
<b>FUND Total</b>	<b>1,159,533</b>	<b>847,257</b>	<b>946,700</b>	<b>946,700</b>	<b>838,701</b>	<b>-11.41%</b>
<b>Projected Surplus (Deficit)</b>		<b>89,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(SHIP) State Housing Initatives Programs - 627</b>						
<b>Revenues</b>	<b>683,441</b>	<b>838,900</b>	<b>741,572</b>	<b>741,572</b>	<b>567,902</b>	<b>-23.42%</b>
<b>Expenditures - 627</b>	<b>597,742</b>	<b>542,725</b>	<b>741,572</b>	<b>741,572</b>	<b>567,902</b>	<b>-23.42%</b>
<b>FUND Total</b>	<b>597,742</b>	<b>542,725</b>	<b>741,572</b>	<b>741,572</b>	<b>567,902</b>	<b>-23.42%</b>
<b>Projected Surplus (Deficit)</b>		<b>296,175</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>HOME Grant Programs - 629</b>						
<b>Revenues</b>	<b>250,000</b>	<b>10,134</b>	<b>272,023</b>	<b>272,023</b>	<b>272,023</b>	<b>0.00%</b>
<b>Expenditures - 629</b>	<b>259,725</b>	<b>153,980</b>	<b>272,023</b>	<b>272,023</b>	<b>272,023</b>	<b>0.00%</b>
<b>FUND Total</b>	<b>259,725</b>	<b>153,980</b>	<b>272,023</b>	<b>272,023</b>	<b>272,023</b>	<b>0.00%</b>
<b>Projected Surplus (Deficit)</b>		<b>(143,846)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Budget</b>	<b>62,805,847</b>	<b>73,900,429</b>	<b>91,112,359</b>	<b>91,705,733</b>	<b>106,646,159</b>	

## Staffing by Division

Division Number	Division Name	FY04	FY05	FY06	FY07	FY08	FY04	FY05	FY06	FY07	FY08
101	Commission	0	0	0	0	0	5	5	5	10	9
111	City Manager	5	6	5	5	5	1	0	0	0	0
112	City Clerk	4	4	5	5	4	0	0	0	0	0
114	MIS	4	4	4	4	4	0	0	0	0	0
115	Special Events	3	3	3	3	3	0	0	0	0	0
131	Finance	7	7	7	8	5	0	0	1	0	1
133	Purchasing	1	1	1	1	3	0	0	0	1	0
135	Utility Billing	5	5	13	12	10	6	7	5	0	1
137	Management & Budget	0	3	2	2	6	0	0	0	5	2
138	Central Garage	5	4	4	5	4	0	0	1	0	0
161	Human Resrces	4	4	6	6	5	0	0	0	0	0
191	Economic Dev	3	0	0	0	0	0	0	0	0	0
212	Building	6	6	6	7	4	6	6	5	10	5
222	Planning/Zoning	6	6	6	6	5	1	1	1	0	1
223	Code Inspections	15	7	10	13	13	8	5	5	1	3
312	Maintenance	10	12	9	11	16	2	3	1	5	0
314	Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
315	Streets & Roads	4	4	2	3	3	0	1	1	3	0
317	Parks Maintenance	0	0	0	21	22	0	0	0	1	0
511	Police - Administration	8	16	9	17	16	0	0	0	0	0
512	Police - Operations	78	84	82	87	88	0	0	0	0	0
514	Police - Community Serv.	0	7	10	24	22	0	0	0	0	0
515	Police - Support Serv.	42	26	42	22	21	4	4	4	4	2
611	Fire/EMS	54	54	54	68	70	0	0	0	0	0
613	Fire Inspections	4	4	5	4	5	0	0	0	0	0
614	Fire - Rescue	34	34	35	34	29	0	0	0	0	0
711	Rec-Admin	4	4	4	4	3	0	0	0	0	0
712	PALS - Aquatics	2	2	2	2	2	24	24	24	24	17
713	PALS - Athletic Programs	4	4	5	4	3	4	4	5	9	4
714	PALS - Grounds Main.	20	20	20	14	4	14	14	18	19	9
715	PALS-Sports Park	6	6	5	4	1	6	5	5	5	3
716	PALS - Childrens Programs	2	2	3	2	1	42	42	44	46	44
717	PALS -Municipal Golf Course	2	2	2	0	0	3	3	3	3	1
718	Rec Maintenance	0	0	3	4	2	0	0	10	10	5
719	PALS - Community Services	9	9	6	4	5	11	11	0	0	10
623	Eastern CRA	0	0	1	1	2	0	0	0	0	2
624	Central CRA	0	0	1	1	2	0	0	0	0	2
625	CDBG Program	4	4	2	2	2	0	0	0	0	0
627	SHIP Program	1	1	1	1	1	0	0	0	0	0
911	Utility Admin	10	10	10	10	8	0	1	1	1	0
917	Capital Projects	0	0	0	0	0	0	0	0	0	0
921	Water	10	10	11	10	10	0	0	0	0	0
925	Stormwater	12	18	17	19	22	0	6	4	2	2
927	Stormwater Construction	0	0	3	4	4	0	0	1	0	0
931	Sewer	29	30	29	27	29	1	1	3	1	1
<b>TOTALS</b>		<b>417</b>	<b>423</b>	<b>445</b>	<b>481</b>	<b>464</b>	<b>138</b>	<b>143</b>	<b>147</b>	<b>160</b>	<b>124</b>



<b>TAX RATES FOR CITY OF LAUDERHILL</b>		
	<b>FY 07</b>	<b>FY 08</b>
<b>Ad Valorem tax rate</b>	6.0200	4.7340
<b>Voted Debt Service</b>	0.6310	0.7500
<b>Franchise Fees</b>		
Electric	6%	6%
Garbage/Recycling ( 20% for Single Family)	15%	15%
Towing	10%	10%
<b>Public Service tax rates</b>		
Electric	10%	10%
Telephone	-	-
Water	10%	10%
Fuel oil	-	-
Propane Gas	10%	10%
Other (Name)	-	-
<b>Communications service tax</b>	5.22%	5.22%
<b>Stormwater Mgmt fees/Assessment</b>	\$9.00	\$9.00
<b>Fire/EMS Fee/Assessments</b>	\$ 143.00	\$ 188.00
<b>User fees (Single Family)</b>		
Per thousand Gals Water	\$1.12	\$1.12
Per thousand Gals Sewer	\$1.97	\$1.97
Fixed Utility Rates (Monthly)	\$15.00	\$15.00
Solid waste/Recycling collections (SF) (Mthly)	\$16.24	\$20.41
Recycling	\$3.90	\$3.90