

# **FY 2017 Mid-Year Budget Report**

**October 2016-March 2017**

**Prepared by Financial Services**



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**POSITIVE:** Fund is performing well. Revenue is trending above the expenditures.

**NEUTRAL:** Fund meets expectations based upon trends or other factors; no negative trends detected

**MONITOR:** Negative trends have been detected and revenues are being monitored closely

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# General Fund

- The General Fund is supported by a voted operating millage rate of **\$8.50 per \$1,000 of taxable value**.
- Funds general operations of the City, such as public safety, public works, parks, recreation programming, and administration.
- The FY 2017 Adopted Budget included five (5) new positions; an additional three (3) positions were approved at the January 10, 2017 City Commission meeting.
- Miscellaneous income to the General Fund include administrative fees from the other funds, interest income, lien searches, payment in lieu taxes, etc.

## Revenue

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Collected</b>
Ad Valorem Taxes	6,756,119	5,906,143	849,976	87%
Franchise Tax	2,806,682	993,210	1,813,472	35%
Utility Tax	2,345,000	1,001,854	1,343,146	43%
Sales & Use Tax	3,996,316	1,650,903	2,315,413	42%
Services Revenue	1,162,250	503,135	659,112	43%
Permits/Licenses/Inspection	452,639	211,289	241,350	47%
Fines & Forfeitures	251,200	155,410	95,790	62%
Miscellaneous	1,188,656	529,531	659,125	45%
	<b>18,928,862</b>	<b>10,951,476</b>	<b>7,977,386</b>	<b>58%</b>

## Expenditures

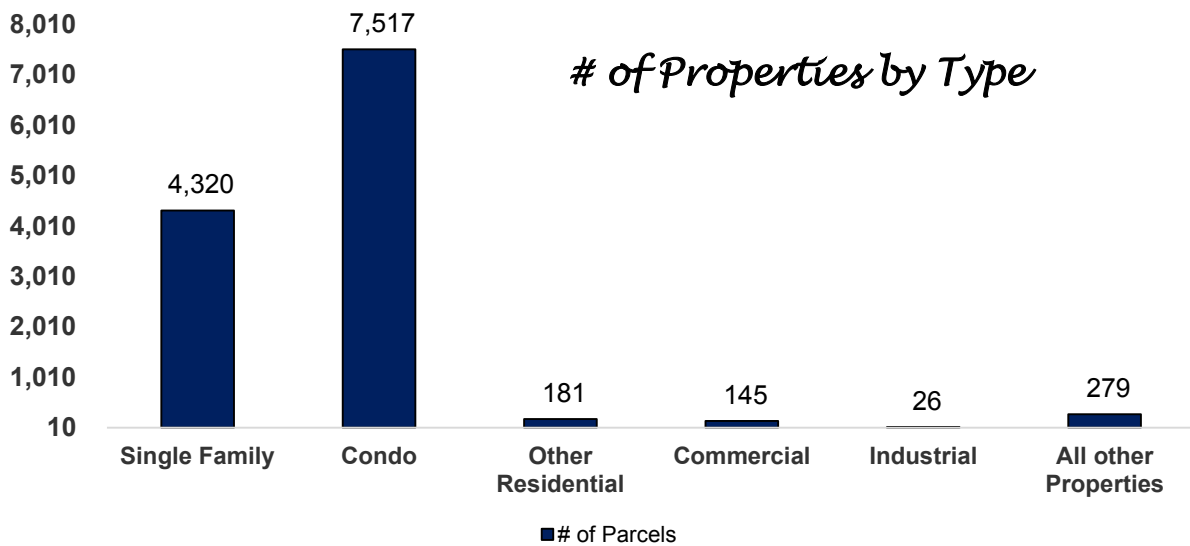
	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Personnel Services	5,387,577	2,114,746	3,272,832	39%
Operating Expenditures	11,969,188	6,068,457	5,900,732	51%
Capital Outlay	131,285	32,602	98,683	25%
Debt Service	1,212,990	670,082	542,908	55%
Grants & Aids	24,000	24,000	0	100%
Transfers & Other Uses	203,821	29,058	174,763	14%
	<b>18,928,862</b>	<b>8,938,945</b>	<b>9,989,917</b>	<b>47%</b>

- The operating expenditures is the largest category in the General Fund since the BSO Police and Fire Considerations are included. Although 51% spent, the expenditures include a payment for April in this period.

# General Fund

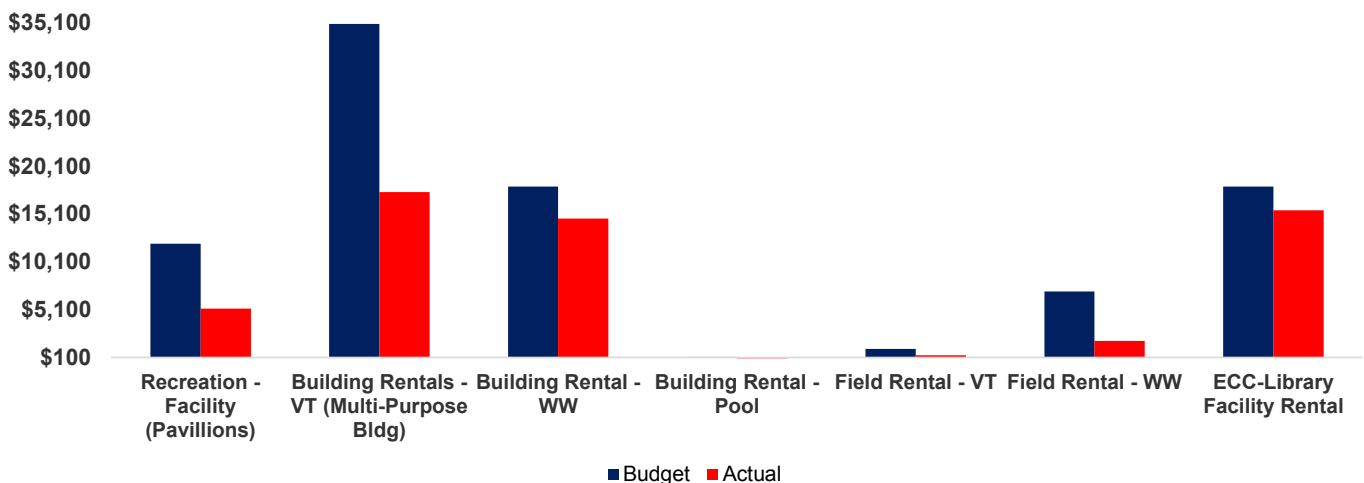
## Property Taxes

- Property taxes is the largest source of revenue to the General Fund at 36% of the budget.
- At mid-year, ad-valorem tax collection is \$5,906,143. Of the total collected, **47%** represents payment from condominium properties followed by **32%** representing property taxes from residential properties.
- The City has a total of 12,468 parcels, mostly made up of condominiums, which make up approximately 60% (7,517) of the tax base followed by the single family properties at 35% (4,320).
- Other residential properties of 181 (1%), consists of multi-family properties, cooperatives, and vacant properties); commercial properties make up 1% of the tax base, industrial properties make up .2% of the tax base, and the all other properties make up 2% of the tax base. The all other properties consists of government properties, institutional properties, right of ways properties, etc.



## Rental Facilities

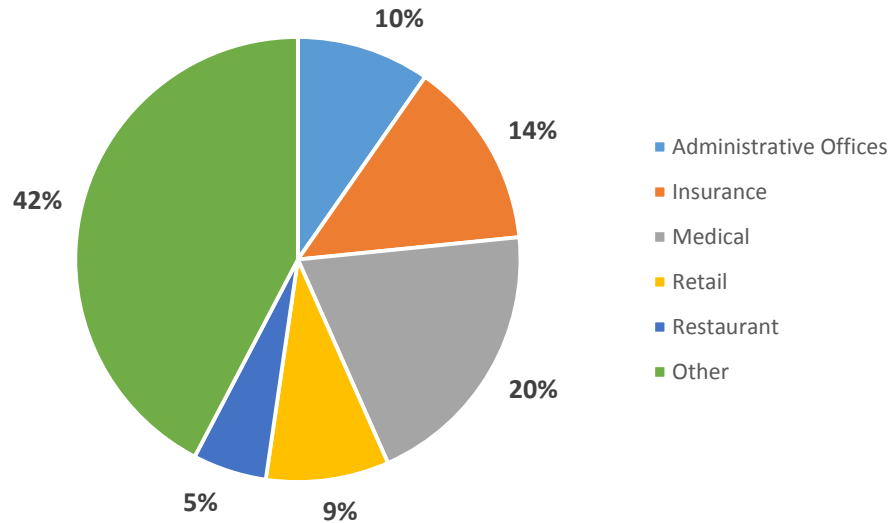
- Revenue for the City's facilities are at 60% of budget. Facility rentals usually generate additional revenue. in the summer months. It is anticipated that 95% of projected revenue will be received by end of fiscal year.
- The City has set various rates for facility and pavilion rentals ranging from \$15 per hour for field use to \$150 per 5-hour block for pavilion or facility use.



# General Fund

## Business Tax Receipts

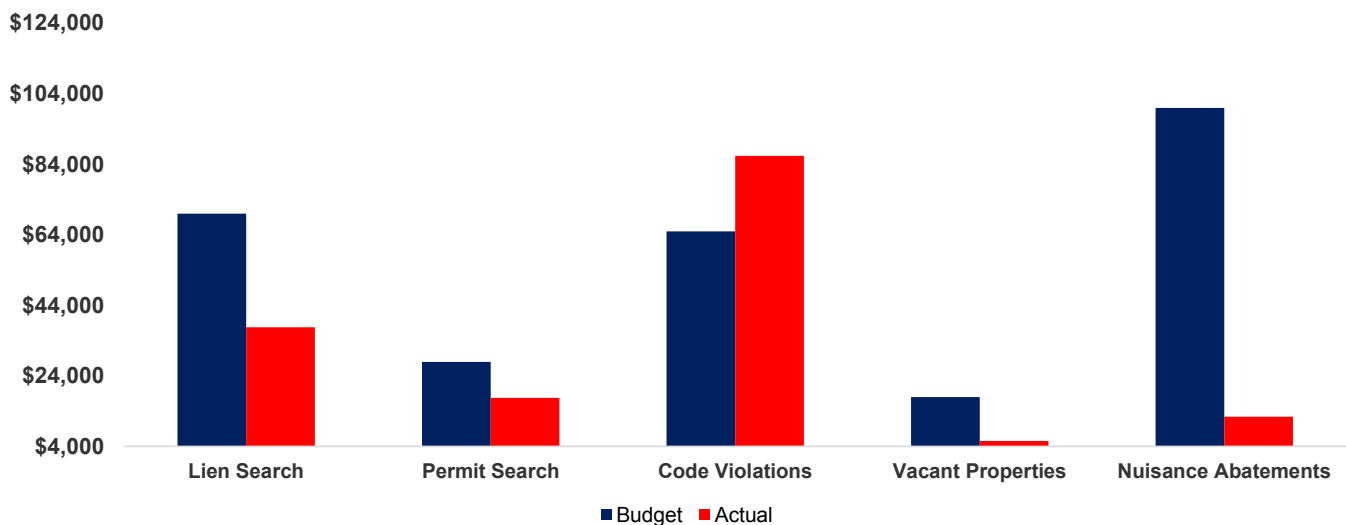
A total of 681 Business Tax Receipts have been issued through March 31, 2017 totaling \$170,500 (76% of budget) in revenue to the General Fund. For FY 2017, there were 53 new businesses that joined the City, of which 7 were added in March. Every business in the City is required to have in possession a current Business Tax Receipts in order to do business. This receipt is renewed annually usually at the beginning of the fiscal year. The majority of the businesses in the City are related to medical fields at 20% of the total, followed by businesses that are operating insurance companies or as insurance agents at 14% of the total. The chart below represents all of the businesses in the City, The Other category is a mixture of all types, such as bakeries, janitorial services, property maintenance, real estate, warehousing, funeral home, consultants, etc.



## Code Enforcement

The City assesses a municipal lien on property when a code violation has not been complied with or when there is an unpaid nuisance abatement fee. At mid-year, the City has collected \$86,375 in revenue for code violations, such residential landscape maintenance or driveway maintenance and \$12,475 for nuisance abatement fees.

In addition, the year-to-date lien search revenue is \$37,825 or 54% of budget. Lien search revenue has been trending positively for three (3) years. In addition, the permit search revenue is \$17,776, which is 63% of budget.



# Mayor and City Commission

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	6	0	1	7

- Inauguration of the new Mayor and City Commission.
- Adopt and present the City's 2017 Federal and State Legislative Agenda.
- Coordinate efforts with City Lobbyists to identify further funding and grant opportunities through state and federal appropriations.

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Personnel Services	277,573	109,283	168,290	39%
Operating Expenditures	136,552	46,561	89,990	34%
	<b>414,125</b>	<b>155,845</b>	<b>258,280</b>	<b>38%</b>

## Notes:

- During the FY 2017, an additional position, Commission Aide was added to the staffing complement. The budget was increased from \$359,069 to \$414,125 to facilitate the new staffing. In the next few months, the City Commission will consider scholarship applicants for the Mayor Brown Scholarship, which is budgeted at 10,000 in this department. Waste Management provides a \$5,000 donation towards this effort. There are no budgetary concerns for this department. As of this report, the department is 38% of budget.

# City Manager

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	2	0	2	4

- Recommend budgetary strategies to maintain a fiscally sound budget and meet long-term obligations
- Increase state appropriation grant funds for Commission priorities

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Personnel Services	341,663	130,493	211,170	38%
Operating Expenditures	32,093	11,150	20,943	35%
	<b>373,756</b>	<b>141,643</b>	<b>232,113</b>	<b>38%</b>

## Notes:

- During the FY 2017, two additional positions, Assistant City Manager and Construction Engineering Inspector were added to the staffing complement. No funding was allotted for the Assistant City Manager position. The budget increased from \$333,187 to \$373,756 to facilitate the new staffing. In addition, the General Fund portion (10%) of the City Engineer position was transferred to the City Manager's Office. There are no budgetary concerns for this department. At mid-year, the department is 38% of budget.



# City Clerk

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	3	0	0	3

- Facilitate the November 2016 elections in collaboration with the Supervisor of Elections' Office.
- Complete implementation of the Citywide Records Management System.

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Personnel Services	193,336	86,217	107,119	45%
Operating Expenditures	87,440	30,185	57,255	35%
	<b>280,776</b>	<b>116,402</b>	<b>164,374</b>	<b>41%</b>

## Notes:

- The City Clerk Office was instrumental in the implementation of the Electronic Records Management System, funded in the CIP. There are no budgetary concerns for this department. At mid-year, the department is 41% of budget.

# Development Services

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	16	2	0	16

- Provide educational forums related to code compliance.
- Implement the revised Emergency Housing Ordinance.
- Streamline processes in order to reduce customer wait time and increase operational efficiencies.
- Complete the Evaluation and Appraisal Report (EAR) to the Comprehensive Plan.

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Personnel Services	658,879	230,901	427,977	35%
Operating Expenditures	146,800	6,751	140,049	5%
	<b>805,678</b>	<b>237,652</b>	<b>568,026</b>	<b>29%</b>

## Notes:

- This is Year 2 of the implementation of the Code Compliance Division. The division is steadily improving the City codes to facilitate a safe and clean City. There are no budgetary concerns for this department. At mid-year, the department is 29% of budget. In future months, it is anticipated that the Impact Fee Study and Comp Plan will be completed.

# Financial Services

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	12	3	1	13

- Achieve recognition for the Comprehensive Annual Financial Report (CAFR) and Popular Annual Financial Report (PAFR).
- Continue to receive the recognition for Distinguished Budget Award for Fiscal Year 2017.
- Expand the time clock system across the City to increase the City's overall operational efficiencies, such as the implementation of the Employee Self-Service System.

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Spent
Personnel Services	1,143,284	398,114	745,169	35%
Operating Expenditures	172,412	93,309	79,103	54%
Capital Outlay	59,100	14,906	44,194	25%
	<b>1,374,796</b>	<b>506,329</b>	<b>868,467</b>	<b>37%</b>

## Notes:

- During the FY 2017, an additional position, IT Helpdesk Technician was added to the staffing complement. The budget was increased from \$1,319,442 to \$1,374,796 to facilitate the new staffing. Operating expenditures are 54% of budget due to the completion of the financial audit expense. There are no budgetary concerns for this department. At mid-year, the department is 37% of budget.

# General Administration

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	1	0	0	1

- Fund Citywide expenditures, such as insurances, citywide contractual expenditures, information technology equipment, not-for-profit contributions, etc.

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Spent
Personnel Services	143,682	91,107	52,575	63%
Operating Expenditures	1,193,857	481,664	712,193	40%
Capital Outlay	43,000	7,460	35,540	17%
Debt Service	523,590	334,961	975,070	64%
Grants & Aids	24,000	24,000	0	100%
Other Uses/Transfers	203,821	29,058	174,763	14%
	<b>2,131,950</b>	<b>968,251</b>	<b>1,950,140</b>	<b>45%</b>

## Notes:

- During the FY 2017, use of Contingency Funds were approved in the amount of \$186,838, for additional positions and priorities of the City. Personnel Services category is over target at 63% due citywide worker compensation and unemployment costs. Debt service is 64% of budget due to a semi-annual payments. The Grants & Aids category is over target at 100% due to the one-time payments to Not-for-Profit Organizations.

# Human Resources and Risk Management

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	2	0	0	2

- Continue to develop staff wellness initiatives.
- Update, revise and streamline City's administrative policies.

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Spent
Personnel Services	238,159	84,910	153,249	36%
Operating Expenditures	23,910	5,423	18,487	23%
	<b>262,069</b>	<b>90,333</b>	<b>171,736</b>	<b>34%</b>

## Notes:

- The Human Resources and Risk Management Department continues to manage the S.T.A.R. Employee of the month program to recognize innovative and deserving individuals for their performance. There are no budgetary concerns for this department. At mid-year, the department is 34% of budget.

# Parks and Human Services

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	45	0	0	45

- Complete the renovation of Vincent Torres Memorial, Northgate, and Otis Gray Parks, which includes equipment replacement.
- Continue community and business partnerships to improve recreation programs, activities and special events to foster a healthy community by increasing educational workshops and events.

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Spent
Personnel Services	1,387,390	596,608	790,781	43%
Operating Expenditures	424,484	136,602	287,882	32%
	<b>1,811,874</b>	<b>733,211</b>	<b>1,078,663</b>	<b>40%</b>

## Notes:

- During the FY 2017, additional funding for overtime expenditures were approved for this department. The budget was increased from \$1,794,541 to \$1,811,874. There are no budgetary concerns. At mid-year, the department is 40% of budget. It is anticipated that the expenditures will re-align during the summer months, which is the department's busiest activity months.

# Public Works

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	33	4	0	33

- Facilitate the completion of projects approved in the Five Year CIP.
- Perform inspection and analysis of storm drainage systems throughout the City.
- Continue working with Broward County Water and Wastewater on facility replacement project.

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Spent
Personnel Services	1,003,613	387,112	616,501	39%
Operating Expenditures	750,603	205,994	544,609	27%
Capital Outlay	29,185	10,237	18,948	35%
	<b>1,783,401</b>	<b>603,343</b>	<b>1,180,058</b>	<b>34%</b>

**Notes:**

- At mid-year, the department's expenditures are 34%. There are no budgetary concerns at this time.

# Broward Sheriff Office Outstanding Obligation

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	0	0	0	0

- BSO Obligation amount is \$944,226 annually.
- Final payment in FY 2019.

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Spent
Debt Service	689,400	335,200	354,200	49%
	<b>689,400</b>	<b>335,200</b>	<b>354,200</b>	<b>49%</b>

**Notes:**

- This account presents the BSO Obligation only. Annually the City has agreed to reimburse BSO \$944,226, of which 71% is paid from this account and the remaining 29% is paid from the Fire-Rescue Fund. At the end of FY 2017, the City will owe BSO approximately \$1.8 million to be paid with final maturity date in FY 2019.

## BSO – Police Services (contractual)

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	46	0	2	48

**Notes:**

- The BSO Consideration for FY 2017 is \$6.4 million, for a staffing complement of 46. In addition, the City receives grant funding for 3 Officers, which is offset by the General Fund.
- Two (2) of the grant positions are scheduled to expire in June 2017 (COPS13).
- During the FY 2017, the City accepted two (2) additional grant Police Officer positions from the U.S. Department of Justice.

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Spent
Operating Expenditures	6,638,874	3,735,352	2,903,522	56%
	<b>6,638,874</b>	<b>3,735,352</b>	<b>2,903,522</b>	<b>56%</b>

**Notes:**

- At mid-year, the expenditures are 56% due to the additional payment made in March for April.

## BSO – Fire-Rescue (EMS) (contractual)

Personnel Complement				
	Adopted Staffing	Current Vacancies	New Positions	Adjusted Staffing
TOTAL	52	0	0	52

**Notes:**

- The BSO Consideration of \$8.3 million is funded at 25% in the General Fund.
- General Fund revenue generated from EMS Transport is \$389,351 (42% of projection).

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Spent
Operating Expenditures	2,085,065	1,210,873	874,192	58%
	<b>2,085,065</b>	<b>1,210,873</b>	<b>874,192</b>	<b>58%</b>

**Notes:**

- At mid-year, the expenditures are 58% due to the additional payment made in March for April.

# Other Funds

# Fire-Rescue Fund

- Fire-Rescue Fund is a sustaining Special Revenue Fund. It is primarily funded by a special assessment levy against properties in the City.
- The residential rate assessed per property is \$292.60, which is estimated to generate approximately \$5.6 million.
- The BSO Consideration of \$8.3 million is funded at 75% in the Fire-Rescue Fund.

## Revenue

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Collected</b>
Special Assessment	5,614,480	4,827,308	787,172	86%
Permits/Licenses/Inspections	341,000	286,237	54,763	84%
Miscellaneous	20,600	9,556	11,044	46%
Appropriation	691,710	0	691,125	0%
	<b>6,667,790</b>	<b>5,123,101</b>	<b>1,544,689</b>	<b>77%</b>

### Notes:

- At mid-year, revenue collection is 77% of budget. Revenue is trending significantly ahead of the expenditures. The use of an appropriation is budgeted; however, since the available funds can not support the budget, the expenditures will be monitored.

## Expenditures

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Operating Expenditures	6,356,034	3,628,725	2,727,309	57%
Debt Service	291,756	137,477	154,279	47%
Other Uses	20,000	0	20,000	0%
	<b>6,667,790</b>	<b>3,766,202</b>	<b>2,901,588</b>	<b>56%</b>

### Notes:

- The majority of the expenditures are related to the BSO contractual and debt service. The expenditures are on target at 56% of budget. However, this fund is being monitored closely to ensure expenditures do not exceed the revenue.

### Use of Fund Balance

FY 2016 Year-End Balance	612,797
FY 2017 Appropriated Use	-691,710
Est. FY 2017 Year-End Balance	<b>-78,913</b>

# Transportation 'Gas Tax' Fund

- Transportation fund is funded primarily through the gas tax option revenue from the State of Florida, which funds repair and maintenance of the City's roads, pavements, sidewalks and other operating costs.
- Expenditures accounted for include contractual services for maintenance of bus shelters, landscaping maintenance, critter control, etc.
- There are three (3) positions funded.

## Revenue

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Collected</b>
Sales and Use Taxes	625,281	311,099	314,182	50%
Miscellaneous	26,730	0	26,073	0%
Appropriation	202,729	0	202,729	0%
	<b>854,740</b>	<b>311,099</b>	<b>543,641</b>	<b>36%</b>

### Notes:

- At mid-year, revenue collection is 36% of budget. There are some significant concerns related to the availability of the fund balance to absorb any additional costs. Revenue is being closely monitored to ensure that it can support the expenditures. In addition, this revenue lags one-two months behind.

## Expenditures

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Personnel Services	284,506	93,525	190,981	33%
Operating Expenditures	555,974	215,496	340,478	39%
Capital Outlay	13,760	2,803	10,957	20%
Debt Service	500	182	318	36%
	<b>854,740</b>	<b>312,006</b>	<b>542,734</b>	<b>37%</b>

### Notes:

- Currently, the expenditures are 37% of budget, just slightly ahead of the revenue. It is anticipated that the revenue will move ahead of the expenditures during the summer months.

### Use of Fund Balance

FY 2016 Year-End Balance	35,655
FY 2017 Appropriated Use	-202,729
Est. FY 2017 Year-End Balance	<b>-167,074</b>



# Law Enforcement Trust Fund

- Law Enforcement Trust Fund is governed by Florida State Statute Chapter 932.
- Expenditures programmed into the FY 2017 Budget includes body worn cameras, training for Police Officers, and recreation and educational programs for the Seniors and Youth programs.

## Revenue

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Collected</b>
Fines and Forfeitures	0	4,092	(4,092)	100%
Appropriation	53,500	26,750	26,750	50%
	<b>53,500</b>	<b>30,842</b>	<b>22,658</b>	<b>58%</b>

### Notes:

- At mid-year, the revenue is 58% of budget. There are no budgetary concerns with the collection of revenue. The majority of the revenue is an appropriation from the fund balance.

## Expenditures

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Operating Expenditures	25,000	6,709	18,291	27%
Capital Outlay	28,500	23,000	5,500	81%
	<b>53,500</b>	<b>29,709</b>	<b>23,791</b>	<b>56%</b>

### Notes:

- The FY 2017 Budget includes funding for the body worn cameras and software, Officer training programs, and senior and youth educational programs. Capital outlay category is over budget at 81% due to one-time payment of the body worn cameras.

### Use of Fund Balance

FY 2016 Year-End Balance	111,074
FY 2017 Appropriated Use	<u>-53,500</u>
Est. FY 2017 Year-End Balance	<b>57,574</b>

# Alzheimer Care Center Fund

- Alzheimer Care Center provides senior daycare and educational and awareness assistance to families throughout Broward County.
- The Center is funded primarily through grants, foundation assistance, and the General Fund.
- The Center usually can accommodate up to 31 clients.
- There are 10 positions funded and additional contractual staff.

## Revenue

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Collected</b>
Charges for Services	16,000	5,127	10,873	32%
Intergovernment Revenue	428,375	197,871	230,504	46%
Miscellaneous	50,981	17,076	33,905	33%
Other Sources/Transfer in	56,639	28,320	28,319	50%
	<b>551,995</b>	<b>248,395</b>	<b>303,600</b>	<b>45%</b>

### Notes:

- Majority of the revenue is grant funded.
- On a monthly basis, a reimbursement from each grantor is submitted to replace funds expended. Note that there is typically a one-two month lag in reimbursements.
- Currently revenue is trending slightly ahead of the expenditures at 45% of budget.

## Expenditures

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Personnel Services	446,391	168,597	277,794	38%
Operating Expenditures	105,604	40,344	65,260	38%
	<b>551,995</b>	<b>208,941</b>	<b>343,054</b>	<b>38%</b>

### Notes:

- Expenditures are trending below revenue. However, it is anticipated that the expenditures will increase over the summer months.
- Due to the increase in the need for contractual staffing, it is anticipated that additional funds will be needed in the amount of \$25,000.

# Minor Home Repair Fund (CDBG)

- Minor Home Repair Program is funded through a grant from the Federal Housing and Urban Development.
- The City intends to complete approximately 16 home this fiscal year.
- The City was not approved for an extension of the 40th Year Program.
- The City is contracted with the Broward County Minority Builders Coalition to provide administration of the program and oversight of the construction of all repairs.

## Revenue

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Collected</b>
40th Year Minor Home Repair	26,000	0	26,000	0%
41st Year Minor Home Repair	180,893	18,925	161,968	10%
42nd Year Minor Home Repair	182,244	0	182,244	0%
	<b>389,137</b>	<b>18,925</b>	<b>370,212</b>	<b>5%</b>

## Expenditures

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Grants & Aids	389,137	18,925	370,212	5%
	<b>389,137</b>	<b>18,925</b>	<b>370,212</b>	<b>5%</b>

### Notes:

- The City did not receive a grant extension for the 40th year projects. Staff will be requesting \$45,340 in General Fund funds to cover the costs of the unfunded projects.
- There are no budgetary concerns with the 41st Year. It is anticipated that the properties will be completed by the end of the fiscal year.

# Stormwater Management Fund

- Stormwater Management Fund is an enterprise fund that is self-sustaining and does not receive funding from the City's General Fund. The City assesses a special assessment fee along with other revenue sources that funds the operating costs and capital improvements.
- Special assessment rate for FY 2017 is \$75/annual (\$6.50/month) for single-family residential properties. Other property types are assessed on a quarterly basis through the Broward County Water and Wastewater Department at a rate of \$12 per Equivalent Residential Unit (ERU).
- There are nine positions funded.

## Revenue

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Collected</b>
Special Assessment	1,398,329	1,037,611	360,718	74%
Intergovernmental Revenue	829,000	0	829,000	0%
Miscellaneous	100	42	58	42%
Appropriation	1,312,693	0	1,312,693	0%
	<b>3,540,122</b>	<b>1,037,653</b>	<b>2,502,469</b>	<b>29%</b>

### Notes:

- No budgetary concerns with the collection of revenue. At mid-year, revenue collection is 29% of budget. This is due to a large portion of the revenue from its fund balance has not been appropriated as of

## Expenditures

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Personnel Services	752,245	316,729	435,516	42%
Operating Expenditures	640,022	253,553	386,469	40%
Capital Improvement	1,075,255	39,248	1,036,007	4%
Capital Improvement (Grants)	829,000	30,126	798,874	4%
Debt Service	243,600	118,633	124,967	49%
	<b>3,540,122</b>	<b>758,288</b>	<b>2,781,834</b>	<b>21%</b>

### Notes:

- There are no budget concerns. At mid-year, the expenditures are 21% of budget and supported by the revenue collected.

### Use of Fund Balance

FY 2016 Year-End Balance	4,782,949
FY 2017 Appropriated Use	<u>-1,312,693</u>
Est. FY 2017 Year-End Balance	<b>3,470,256</b>

# Solid Waste Fund

- Solid Waste Fund is a self sustaining fund that is funded primarily through a special assessment fee to pay for the solid waste disposal and bulk disposal.
- The City contracts with Waste Management for this service. The contract is schedule to expire FY 2019.
- Residential single family rate is \$260 annually, which is estimated to generate \$1.2 million. Residential rates are collected through property taxes collection.
- Commercial and other property types are charged through Broward County on a quarterly basis.

## Revenue

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Collected</b>
Special Assessment	1,254,557	1,216,945	37,612	97%
Miscellaneous	8,150	13,573	(5,423)	167%
	<b>1,262,707</b>	<b>1,230,517</b>	<b>32,190</b>	<b>97%</b>

### Notes:

- No budgetary concerns with the collection of revenue. At mid-year, revenue collection is 97% of budget.

## Expenditures

	<b>FY 2017 Budget</b>	<b>YTD Actuals</b>	<b>Remaining Balance</b>	<b>% Spent</b>
Personnel Services	37,288	4,883	32,405	13%
Operating Expenditures	1,225,419	498,139	727,280	41%
	<b>1,262,707</b>	<b>503,022</b>	<b>759,685</b>	<b>40%</b>

### Notes:

- There is a one-two month lag in the solid waste expenditures due to timing of invoices.
- There are no budgetary concerns. At mid-year, the expenditures are 40% of budget and supported by the revenue collected.
- Personnel services represents 25% of Public Works Director's salary.

# Building Services Fund

- Building Services Fund is a self sustaining fund that is funded through its fees, such as building permits, electrical permits, plumbing permits, mechanical permits, inspection fees, etc.
- There are 5 positions funded.  
Permits issued is an indicator of a growing and stable environment. The increase in certain types of permits does provide strong signals that the housing market is stable and that future developments are imminent. The City assesses a minimal fee for its permitting process. Currently, the City has generated approximately \$667,672 in revenue which has a construction value of \$41.3 million.
- The City has issued 403 building permits at mid-year.

## Revenue

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Collected
Permits/Licenses/Inspection	761,000	667,672	93,328	88%
Appropriation	293,744	0	293,744	0%
	<b>1,054,744</b>	<b>667,672</b>	<b>387,072</b>	<b>63%</b>

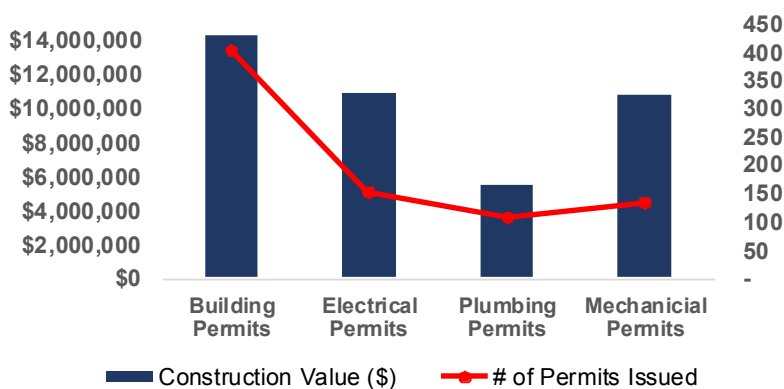
### Notes:

- No budgetary concerns with the collection of revenue. At mid-year, revenue collection is 63% of budget.

## Expenditures

	FY 2017 Budget	YTD Actuals	Remaining Balance	% Spent
Personnel Services	613,114	231,850	381,264	38%
Operating Expenditures	414,230	151,043	263,187	36%
Capital Outlay	11,800	4,324	7,476	37%
Capital Improvement	8,600	0	8,600	0%
Debt Service	7,000	3,278	3,722	47%
	<b>1,054,744</b>	<b>390,495</b>	<b>664,249</b>	<b>37%</b>

Permits Issued thru March 31, 2017



### Notes:

- No budgetary concerns. At mid-year, the expenditures are 37% of budget and supported by the revenue collected.

### Use of Fund Balance

FY 2016 Year-End Balance	709,623
FY 2017 Appropriated Use	-293,744
Est. FY 2017 Year-End Balance	<b>415,879</b>

## *Grants Fund*

Fund	FY 2017 Budget	Revenue Received	FY 2017 Remaining to be Collected
COPS 13 & 14	129,586	85,617	43,969
CDBG-Quality of Life	15,000	2,980	12,020
CDBG -Senior Transportation	50,000	22,072	27,928
Summer Camp (CSC)	76,000	0	76,000
Summer Food Program	35,000	0	35,000
NW 31 Corridor Project	1,000,000	0	1,000,000
Citywide Sidewalk Repair Improvements	200,000	0	200,000
Comprehensive Park Improvements	250,000	0	250,000
	1,755,586	110,669	1,644,917

Fund	FY 2017 Budget	Expenditures	Available
COPS 13 & 14	129,586	85,617	43,969
CDBG-Quality of Life	15,000	2,980	12,020
CDBG -Senior Transportation	50,000	22,072	27,928
Summer Camp (CSC)	76,000	0	76,000
Summer Food Program	35,000	0	35,000
NW 31 Corridor Project	1,000,000	0	1,000,000
Citywide Sidewalk Repair Improvements	200,000	0	200,000
Comprehensive Park Improvements	250,000	0	250,000
	1,755,586	110,669	1,644,917

# Capital Improvement Projects Status

The City of Lauderdale Lakes recognizes its on-going responsibility to maintain and improve the facilities to make the community a desirable place to live, work, shop, and dine. For the fiscal year 2017, several projects were adopted in the FY 2017 Budget totaling \$3,832,702. The CRA projects are not listed here.

Project	FY 2017 Budget	Expenditures + Encumbrances	Current Status	Anticipated Year-End Status
Stormwater Conveyance	1,044,255	32,583	Construction	Complete
Comprehensive Park Project	250,000	0	Construction	Complete
Water Pollutant Reduction Tactic	220,000	72,770	Purchasing	Construction
NW 41st Entryway Signage	40,834	2,196	Construction	Complete
Citywide Sidewalk Improvements	200,000	0	Design	Construction
Annual Repavement	150,000	1,500	Assessment	Design
Drain Pipe Lining	120,000	39,480	Assessment	Design
Swale Improvements	80,000	0	Assessment	Design
Culvert Inspections/Repair	150,000	0	Assessment	Design
NW 31st Avenue Corridor Project	1,033,333	0	Design	Procurement/Construction
Emergency Standby Generator	72,600	5,710	Design	Construction
Vincent Torres Renovations	14,292	2,840	Construction	Complete
Chiller & BAS Replacement	108,031	101,956	Construction	Complete
Records Management System	39,010	32,250	Implementation	Complete
Northgate Park Renovations	6,000	5,978	Complete	Complete
Station 37 Dining Area Renovations	11,747	17,004	Construction	Construction
GIS Development	32,600	0	Assessment	Design
Boat Ramps	120,000	0	Assessment	Design
C-13 RoW Security	100,000	4,800	Procurement	Complete