

# ***City of Lighthouse Point***

***Florida***



**Fiscal Year 2015/16 Adopted Budget**





Mayor

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June 9, 2015

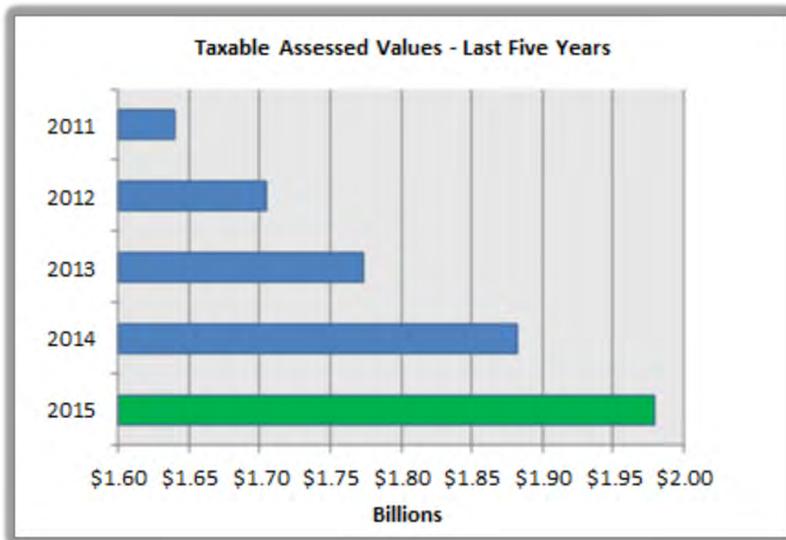
Commission President and Members of the City Commission:

In accordance with Section 2-202 of the City of Lighthouse Point Code, I am herewith submitting for your consideration the proposed operating and capital budget for Fiscal Year 2015/16. This budget sets forth the fiscal plan for the delivery of City services to our residents and businesses beginning October 1, 2015.

## Budget Overview

### Millage Rate

Economic conditions affecting the City of Lighthouse Point have continued to improve, as property values have continued to rebound since 2009. As with the last four years, the tax base for fiscal year 2015/16 has increased.



The proposed operating millage rate is 3.5893 mills, unchanged from the current rate. This operating millage rate has been in place since fiscal year 2011/2012. The debt service millage rate is estimated to decrease to 0.2135. Therefore, the total millage rate assessed against properties is anticipated to be 3.8028, a decrease of 0.38% when compared to the current fiscal year. As taxable property values continue to increase, we can use a lower millage rate to meet annual voted debt service requirements. Although the proposed operating millage rate stays the same, the City would be required to advertise a tax increase above the State-mandated roll-back rate, since keeping the same rate will generate an increase in tax revenues.

These estimated millage rates are based upon preliminary numbers from the Broward County Property Appraiser's Office. The July 1 certified values will be used for setting the preliminary millage rates, and the proposed rates are our best estimate at this point.

### Personnel

Approximately 80% of City revenues are projected to be spent in FY 2015/16 for salaries and benefits. City services tend to be labor intensive to deliver the expected high level of law enforcement, fire protection, emergency medical services, public works, recreation, library, code enforcement, building safety, and administrative functions. Total staffing decreased by 1 FTE (full-time equivalent), as the former Station House Supervisor resigned and the position was replaced with a contractual information technology position, which is discussed later.

## Mayor's Budget Message

The proposed budget provides for labor contractual requirements including competitive compensation for all bargaining-unit employees, and I also recommend a 3% salary increase for management and exempt employees. The proposed budget includes a projected 15% increase in health insurance, 5% increase in workers' compensation insurance, and a 3% increase in property and liability insurance premiums. Those rates will be finalized later this summer. Life and long-term disability rates are contractually set at the same rate through next fiscal year, but the monthly premiums are likely to increase since they are directly tied to employee salaries.

### **Significant Revenues**

The key to a balanced budget is finding sufficient revenue to keep up with rising costs, such as salaries and benefits, utilities, and insurance. As we know, costs are continually on the rise, but our major revenue streams do not always keep pace. Additionally, certain revenues may be reduced or eliminated through legislation enacted at higher levels of government, a decision that is out of the hands of municipalities. Therefore, it is appropriate and financially responsible to diversify revenues as much as possible. As it stands, the City's five largest revenue line items comprise over 70% of the General Fund Budget.

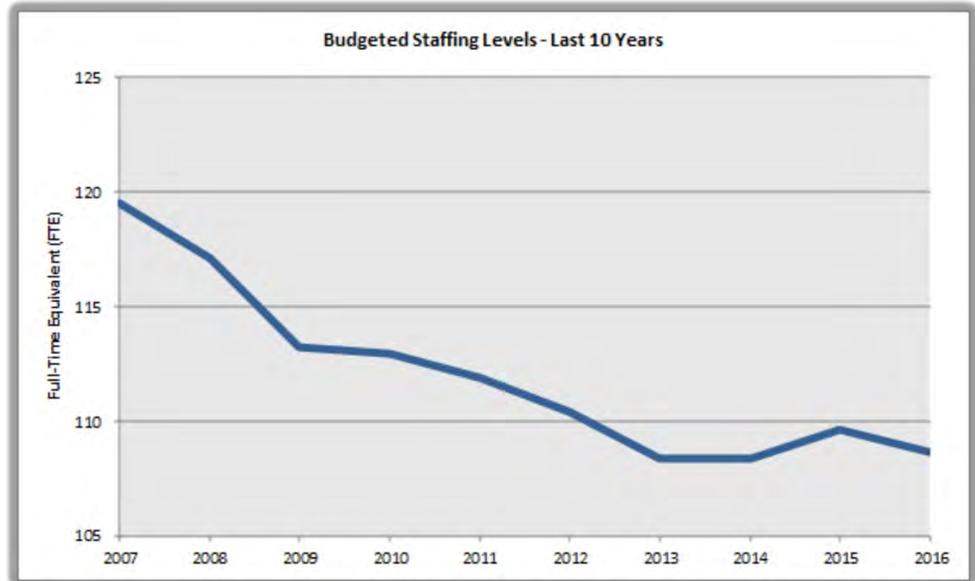
The continued upward trend in assessed property values provides the City with more revenue, while keeping the millage rate the same. As a result, in fiscal year 2015/16 the City will see a 5.17% increase to budgeted Ad Valorem revenues, compared with the fiscal year 2014/15 adopted budget. Additionally, other major revenue categories have been on an upward trend, including Electric Franchise Fees, Communications Services Tax, and Half Cent Sales Tax. The major impact of these rising revenues is a reduced reliance on budget surplus to balance the budget.

### **Rates and Fees**

There is no recommended increase to the residential Fire Rescue non-ad valorem assessment, as well as the Stormwater Assessment. The Stormwater Fund has continued to build a healthy fund balance to be used for future rehabilitation of the drainage infrastructure.

The projected FY 2015/16 cost of the City's trash removal services will be tied directly to the rate schedule, which has not yet been provided by the City's sanitation contractor, Waste Management. The rates charged for solid waste collection are affected by external factors, such as the Consumer Price Index (CPI) and fuel prices, however it is likely that rates will remain at approximately the same levels.

In Fall 2014, the City Commission approved a comprehensive update to the City's fee schedule for various services including planning, building and permitting, inspections, emergency medical transports, and other general items. Most, if not all, of these fees are designed to recover the City's administrative and labor cost associated with providing services, and while salaries and other costs have continued to increase, these fees had not been adjusted for many years. I am recommending we



maintain the current rate schedule as adopted last Fall.

### ***Reduced Reliance on Budget Surplus***

A further indication of our improving fiscal environment is evidenced by the balancing of the proposed General Fund budget with a continued decreasing reliance on the use of budget surplus, which is essentially General Fund surplus balances that have been carried forward from prior years. This budget surplus has been available because of the City's tradition of conservatively projecting revenues and carefully expending tax dollars. The City has continued to recover from the economic downturn that began in 2007, as property values are steady on their upward path, allowing the City to reduce its reliance on budget surplus to balance the budget. The taxable values as assessed on January 1, 2015, used to estimate ad valorem revenues in this budget, are at their highest in six years but still remain below the taxable values prior to the recession.

The proposed budget for FY 2015/16 includes the use of \$40,000 of budget surplus, which was unused in the current fiscal year.

### ***Overview of Expenditures—All Budgeted Funds***

City expenditures are comprised of salaries and benefits, operating costs, capital improvements, debt service, and transfers between funds. The budget projection for FY 2015/16 indicates an overall decrease of approximately 2.1% from the current year projection for all City funds.

Salaries and benefits comprise 80% of the City's General Fund budget, which is common in local government. Union contracts currently in place define the rate of salary increases, and management has responsibility to ensure adequate staffing levels. The cost of benefits are determined by the number of employees, salaries, level of benefits provided, and rates charged by insurance companies or other entities. The overall cost of salaries and benefits increased by 3.3% compared with the current year projection, and the contributing factors will be discussed later in more detail.

Operating costs are comprised of professional and contractual services, utilities, repair and maintenance, insurance, travel, education, and all other operating supplies and services. Operating expenditures are budgeted at nearly the same level as the current year projection, a slight reduction of only \$1,500.

Capital improvements include the replacement of aging vehicles, equipment, and infrastructure. Additionally, the budget proposal contains a request for much needed Information Technology improvements, that will bring certain systems up to speed and provide for a more stable environment.

Debt service costs continue to remain low, as the City uses debt sparingly for capital purchases and improvements. The budget plan includes capital lease financing for the purchase of vehicles and equipment for police, public works, and recreation, increasing debt service payments in the General Fund by \$11,769. The City also has outstanding notes payable of approximately \$3 million, which were part of a General Obligation Bond issue in 2002. They were refinanced in 2012 at a lower interest rate, reducing future debt payments. The debt service schedule on the outstanding notes calls for equal payments each year through maturity in 2022.

Finally, interfund transfers are higher than the previous year. The proposal increases the transfer from the Stormwater to General Fund to recover administrative costs for time spent on significant Stormwater infrastructure projects. The transfer from the Garbage Fund to General Fund remains at the same level, and is intended to recover administrative costs incurred by City staff in dealing with garbage and trash issues. The General Fund transfer to Tennis Center Fund also increased slightly, to provide for a balanced Tennis Center budget.

# Mayor's Budget Message

## Overview of General Fund Revenues

The General Fund accounts for nearly all of the City's basic operating units. Nearly half of General Fund revenue is comprised of Ad Valorem Taxes, and other major revenue sources include the Fire Assessment, Utility Service Taxes, Intergovernmental Revenues, and Franchise Fees.

### Taxes

Revenue Source	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
Ad Valorem Taxes	\$ 5,930,739	\$ 6,169,049	\$ 6,428,000	\$ 6,500,000	\$ 6,760,450	\$ 260,450	4.0%
Gas Tax	177,618	181,932	187,000	192,000	185,000	(7,000)	-3.6%
Franchise Fees	864,519	862,848	873,500	896,000	916,000	20,000	2.2%
Utility Service Taxes	2,239,106	2,260,188	2,257,100	2,333,535	2,371,500	37,965	1.6%
Local Business Tax	69,536	63,432	64,000	64,000	64,000	-	0.0%
Permits	535,942	643,781	640,250	692,700	670,500	(22,200)	-3.2%
Intergovernmental	1,092,767	1,096,868	1,078,000	1,118,000	1,105,000	(13,000)	-1.2%
<b>Charges for Services</b>							
City Clerk	27,334	34,565	23,920	41,050	37,050	(4,000)	-9.7%
Police	40,652	43,864	34,400	35,400	35,000	(400)	-1.1%
Fire	252,674	223,182	253,300	283,300	283,300	-	0.0%
Library	2,438	3,490	2,700	2,800	3,150	350	12.5%
Recreation	55,099	54,725	57,000	57,000	57,000	-	0.0%
Fines and Forfeitures	127,814	293,935	95,300	226,350	96,350	(130,000)	-57.4%
Special Assessment	571,709	613,342	610,000	610,000	610,000	-	0.0%
Miscellaneous	209,618	166,845	112,400	85,750	116,000	30,250	35.3%
Other Sources	166,635	535,533	398,102	404,005	302,370	(101,635)	-25.2%
Use of Budget Surplus	314,088	112,786	238,530	92,453	40,000	(52,453)	-56.7%
<b>Total Revenues</b>	<b>\$ 12,678,287</b>	<b>\$ 13,360,364</b>	<b>\$ 13,353,502</b>	<b>\$ 13,634,343</b>	<b>\$ 13,652,670</b>	<b>\$ 18,327</b>	<b>0.1%</b>

**Ad Valorem Taxes** - The City is authorized under State Statute to levy up to 10 mills of property tax for operating purposes. The proposed millage rate is 3.5893, which is the same rate as FY 2014/15. This rate is predicated upon the preliminary taxable value amounts issued by the Broward County Property Appraiser for June 1. The final tax base values for budgeting purposes will not be issued until July 1, however the June 1 numbers show an increase in the assessed values of 5.62%, equating to an additional \$332,450 in budgeted revenue to the City, using the same millage rate. The 4.0% increase in ad valorem revenues in the chart above is comparing the FY 2015/16 budget to the current year actuals, which include

Total Millage Rate - All Taxing Entities		
Taxing Entity	FY2015 Rate	% of Bill
Lighthouse Point	3.8175	19.51%
Broward County	5.7230	29.25%
School Board	7.4380	38.01%
Children's Services Council	0.4882	2.50%
North Broward Hospital District	1.5939	8.15%
Fla. Inland Navigation District	0.0345	0.18%
S. Fla. Water Mgmt. District	0.3842	1.96%
Hillsboro Inlet	0.0860	0.44%
<b>Totals</b>	<b>19.5653</b>	<b>100.00%</b>

collections of delinquent taxes. The City currently has the third lowest operating millage rate among the cities in Broward County. The City's operating millage rate (not including the Debt Service Millage) makes up about 18.35% of the tax bill in Lighthouse Point.

**Gas Taxes** - The City receives a share of gas taxes levied by Broward County based upon its population relative to other incorporated cities in the County and the taxes are levied as pennies per gallons of fuel sold. This revenue source, which is based on fuel consumption, has been steady during the past several years even as gas prices have fluctuated. The FY 2015/16 budget projection is 3.6% below the current year projection.

**Franchise Fees** - The City receives a franchise fee from Florida Power and Light as well as Waste Management in exchange for the right to conduct business in the City's rights-of-way. The projection for next year is based upon actual collections in recent years, and is expected to increase by 2.2% over the current year projection.

**Utility Services Tax** - This revenue category includes City taxes on electricity, propane, natural gas, water, and communications services. The primary revenue generator is electricity utility tax from Florida Power and Light (FP&L), which has a tax rate of 6% and proposed revenue of \$1,103,500. This is higher than the FY 2014/15 adopted budget, but 2.3% below the current year projection. Also included in this category are the Communications Services Tax, with a rate of 6.22% and yielding a proposed \$748,000. This represents an increase of 8.8% over the current year projection, as the City received a favorable audit adjustment to be paid over a six year period that began in March 2015. Water Utility Taxes are levied at 10% for consumption in the Broward County, Pompano Beach, and Deerfield Beach utility systems and are budgeted at \$472,500 for FY 2015/16 which is an increase of about 1% over the current year projection, but still in line with prior year trends. Propane and gas taxes represent the smallest collections and are forecasting to decrease slightly, based on prior year trends.

**Licenses and Permits** - This revenue is generated from local business taxes and construction permits and fees. Building activity is anticipated to continue on its upward trend. The FY 2015/16 projection is based upon last year and current actuals and is projected at \$734,500, which is \$670,500 for permits and plan reviews, and \$64,000 for local business taxes. Permits and plan review revenues are budgeted at a 3.2% decrease from current year projected, although 4.7% higher than the current year adopted budget. Construction permits and fees are solely intended to generate revenue for the full recovery of building inspection and safety for new construction and improvements, and no portion generates general revenue for any other operating purpose.

**Intergovernmental** - These revenues are derived from other governmental units including Federal, State, and Broward County grants. Most of the revenue is "State-shared" revenue authorized by State Statute, collected by the State, and distributed to all municipalities based upon formulae that use population as a key variable. The City receives a share of State sales tax and a source called revenue sharing that is also based upon sales tax receipts.

The proposed budget includes \$998,000 in "shared" revenue including State Revenue Sharing (\$275,000), Sales Tax (\$655,000), as well as Alcoholic Beverage Licenses, Motor Fuel Rebates, and Firefighter Supplemental Pay. Additionally, the budget includes the Community Development Block Grant (CDBG) Program through Broward County with the City receiving \$24,000, plus additional federal Bulletproof Vest Partnership revenue. No revenue is projected from State grants for FY 2015/16. Should State grant revenue become available, the City Commission would be asked to appropriate the specific amount during the fiscal year.

Broward County revenue sharing includes approximately \$40,000 for the Enhanced Marine Law Enforcement Grant (EMLEG), \$22,000 for County Gas Tax Sharing for the Community Bus service, and \$3,000 County local business taxes.

**Charges for Services** - The City charges users of certain City services for the cost of delivering such services. The most

## Mayor's Budget Message

significant of these services in terms of revenue generated are ambulance transport fees (\$250,000) and summer camp fees in the Recreation Department (\$37,500). Revenues in this category are fairly stable. The FY 2015/16 projection includes a total of \$415,500 from this source.

**Fines and Forfeitures** - Fines are levied against violations settled in Broward County Court, parking citations, code enforcement violations, and overdue library books. Total fines and forfeitures projected for FY 2014/15 are \$226,350 based on year-to-date receipts, and this is significantly lower than the FY 2013/14 actuals of \$293,935. That fiscal year saw some large fine collections, which are neither sustainable nor predictable. The basic intent of any fine is to achieve compliance with the City Code rather than generate a revenue stream to balance the budget. The City is conservative in budgeting for fines, especially Code Enforcement, and the budget for FY 2015/16 for all fine revenues is \$96,350.

**Special Assessment** - The City levies a non-ad valorem special assessment on the annual property tax bill to partially fund the City's fire prevention and suppression programs. The current annual assessment for a single-family dwelling in the City is \$90.34. The proposed budget anticipates no changes to current rates, based on the current methodology. This rate was the lowest adopted fire assessment rate in Broward County for FY 2014/15, and it is expected that it will remain the lowest rate for the coming year. The total assessment revenue would likely offset less than 30% of the cost of fire services. The City Commission will be asked to approve the preliminary FY 2015/16 assessment in a separate action in July. Rate charges to residential, commercial, and institutional parcels are projected to generate approximately \$610,000.

**Miscellaneous** - Revenues in this category include interest earnings, sale of surplus assets, contributions and donations, and other general revenue items. Interest earnings are projected to remain stable, as the City's investments are conservative and include insured certificates of deposit, money market accounts, and government-agency securities. Projections for sale of surplus property and miscellaneous contributions are based upon actual receipts to date and projected activity for the next fiscal year. This revenue includes a projected salvage value of \$25,000 for disposal of various equipment, including several vehicles and other retired assets/equipment. Contributions are received for some recreation activities and from community organizations which regularly make generous donations to enhance City services.

**Other Sources** - This revenue category includes transfers from other City funds, as well as loan proceeds when capital outlay items are budgeted. The Transfers In request for FY 2015/16 is \$178,370, which includes administrative cost allocations of \$55,000 each from the Garbage and Trash Fund and Stormwater Fund, as well as \$50,000 from the Infrastructure Fund to support IT improvements. The proposal also includes a transfer of \$18,370, which is unspent residual bond proceeds in the Capital Projects Fund, to pay for some of the capital items in the proposed budget. The administrative cost allocations represent those funds' proportionate share of the cost for the City Administrator, the Finance Department, and the Public Works Department to administer those activities and resolve significant issues. Lastly, the City will issue capital lease financing in the amount of \$124,000 to fund the purchase of the new police, public works, and recreation vehicles, and some public works equipment.

**Use of Budget Surplus** - The proposed budget includes the use of \$40,000 from the General Fund balance, which is the unused portion from FY 2014/15 carried forward. In the current year, the City is only projected to spend about \$92,000 of the \$238,500 planned use budgeted surplus. Based on the projections used in preparing this proposed budget, the City should end the current fiscal year with a contingency balance of at least \$5 million, which is comprised of the minimum contingency amount required by City Commission policy, and funds assigned for hurricane recovery and emergency bridge replacement or repair. This contingency projection requires an estimation of the level of nonspendable balance (prepayment of insurance premiums in September for the following fiscal year) as well as encumbrances for services or products ordered but not yet received by September 30. The City has not actually used the entire budget surplus appropriated by the City Commission in the last several fiscal years and the City Administration projects that this trend will continue with the current fiscal year

2014/15. The proposed amount reflects a major reduction in the reliance on this resource to balance the budget.

## Overview of General Fund Expenditures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopt. Budget	FY 2015 Projected	FY 2016 Proposed	Chg from FY15 Proj	
						\$	%
City Commission	\$ 54,832	\$ 83,481	\$ 96,990	\$ 83,334	\$ 68,114	\$ (15,220)	-18.3%
Mayor	44,711	38,559	45,682	45,106	47,522	2,416	5.4%
Finance/Administration	701,557	710,442	677,768	707,233	713,663	6,430	0.9%
City Attorney	122,507	122,390	125,060	143,000	132,500	(10,500)	-7.3%
Support Services	628,278	669,593	646,239	723,589	813,669	90,080	12.4%
Police Department	4,748,367	4,687,796	4,982,330	4,870,102	5,016,028	145,926	3.0%
Fire Department	3,350,115	3,954,494	3,638,240	3,665,379	3,637,583	(27,796)	-0.8%
Building Division	441,695	491,922	504,731	575,365	545,707	(29,658)	-5.2%
Code Enforcement	236,354	299,539	245,126	249,860	257,404	7,544	3.0%
Public Works	1,413,756	1,418,085	1,293,135	1,343,072	1,392,742	49,670	3.7%
Community Bus	44,691	46,026	46,650	44,760	48,339	3,579	8.0%
Library	315,174	326,454	352,998	349,630	364,912	15,282	4.4%
Recreation	576,248	511,909	698,553	833,913	614,487	(219,426)	-26.3%
<b>Total Expenditures</b>	<b>\$ 12,678,285</b>	<b>\$ 13,360,691</b>	<b>\$ 13,353,502</b>	<b>\$ 13,634,343</b>	<b>\$ 13,652,670</b>	<b>\$ 18,327</b>	<b>0.1%</b>

The General Fund is the primary operating fund of the City. The Public Safety departments make up the largest portion of the overall budget, followed by Public Works, Support Services, and Finance/Administration.

### **City Commission**

Costs in this department include the City's labor attorney, legal advertising, election expenses, funding for local organizations that provide service to the community, and modest compensation for elected officials. There is no election scheduled for FY 2015/16. The budget contains a contribution of \$11,550 to the Area Agency on Aging and \$1,000 to Family Central. The proposed budget is 18.3% lower than the current year projected total, primarily due to the lack of an election in 2016.

### **Mayor**

This department consists of the Office of the Mayor including compensation, City newsletters, promotional activities, and City memberships in the Florida and Broward League of Cities. The proposed budget is \$47,522, approximately 5.4% higher than the current year due to the assumed increase in health insurance costs.

### **Finance and Administration**

This department includes the City Administrator, the City Clerk's Office, and the Finance Department. The proposed budget for FY 2015/16 is 5.3% higher than the FY 2014/15 adopted budget, due primarily to increased salaries and benefits. There is also a request for an Employee Self Service system that will allow employees to enroll and request changes in benefits, access their payroll records, and print W2's and pay stubs.

## ***City Attorney***

The City Attorney provides legal advice to the City on a variety of matters. The proposed budget includes the retainer as well as special items not included and assumes a 3% increase in the retainer fee. The City also hires special counsel on occasion.

## ***Support Services***

This Support Services division includes life and disability insurance premiums for all full-time City employees, property and liability insurance for City assets, and capital lease payments. The budget assumes a 5% increase in premium costs for life and long-term disability, due to the cost increase resulting from higher employee salaries, and an anticipated rate increase from the insurance carrier.

The recommended budget assumes a 3% increase in premium rates for property and liability insurance with the anticipated offer from the City's insurance carrier. The budget includes an increase to debt service for a new capital lease to be issued for the purchase of new equipment and vehicles.

During FY 2014/15, the City Administration contracted with Calvin, Giordano & Associates to manage the City's information technology infrastructure and provide support for all employee computers and equipment. The firm provided one FTE on-site to handle day-to-day issues, as well as special projects on an as-needed basis. The contract for FY 2015/16 will cost \$106,000, and the City has committed \$50,000 in both the current and next fiscal year for replace of some of the older IT equipment.

## ***Police***

The Police Department budget includes patrol officers, detectives, station house officers for dispatch, and school crossing guards. Services include patrol, community policing, and criminal investigations. The proposed FY 2015/16 budget is 3% higher than the projected actual for FY 2014/15. The budget provides pay increases for police officers in accordance with labor agreements as well as a cost of living adjustment for exempt employees. The proposed budget also includes increases in the cost of benefits, including health insurance, and workers' compensation premiums. The Police Chief has requested the replacement of two vehicles – one from the General Fund, which is included in this request and will be funded through capital lease financing, and the other funded by Federal Forfeitures. The Police Chief presents all requests for the use of forfeiture funds independent of this budget proposal and will seek Commission approval for those expenditures.

## ***Fire-Rescue***

The Fire-Rescue Department provides fire prevention, fire suppression, emergency medical services, CPR trainings, and community outreach programs. The proposed budget is 0.8% lower than the current fiscal year's projection, which is the net effect of an increase in salaries and a reduction in capital expenditures. There is no change in the authorized staffing level. Each of the front line and backup units have been replaced in the past few years, so it will be several years before the next round of replacements. Further, during FY 2014/15 the engine on the older rescue unit was essentially rebuilt by the manufacturer, under warranty, at no charge to the City. The budget request also includes the replacement of turn-out gear.

## ***Building***

The Building Department provides building permit processing, inspections, plans review, and zoning administration. The City's permit revenue is intended to offset all costs of the permitting operation over time but not necessarily within the same fiscal year. The proposed operating budget is 7.1% higher than the current year adopted budget, and this is mainly due to a forecasted increase in permitting activity due to recent development trends, and an expected rate increase from the City of Deerfield Beach for building inspection services.

## ***Code Enforcement***

This Code Enforcement division is responsible for the enforcement of the City Code including property maintenance, construction sites, and signs. The proposed budget is 3% higher than the current year's projected total due to small increases to salaries/benefits and operating expenses. In FY 2013/14, officer vehicles were replaced with hybrids that have continued to result in a significant fuel cost savings.

## ***Public Works***

The Public Works department has responsibility for maintenance of most City property including buildings, roads, storm drains, bridges, canals, seawalls, and vehicles. The department also facilitates capital improvement projects and seeks grant funding when available. All major infrastructure improvement expenditures are outlined in the Capital Improvement Plan in this document. Any repair, maintenance, or rehabilitation of capital facilities are typically funded in either the Infrastructure Fund or the Stormwater Fund. There are no changes to the staffing level for this department. The proposed budget is 3.7% higher than the current year projected total. Salaries and benefits are slightly lower due to turnover of some long-term employees. However, the proposal also requests the purchase of two replacement vehicles, along with some heavy equipment to be used for small City projects, allowing staff to take care of certain projects without the need of outside contractors.

## ***Community Bus***

The Community Bus program operates 32.5 hours per week and provides free transportation to City residents primarily within the City, and approximately half of its cost is funded by Broward County gas tax receipts. The proposed budget is 8% higher than the current year's budget due to wage and benefit increases and a projected increase in fuel costs. The City will continue to receive the County gas tax receipts to cover \$22,000 of the \$48,339 budget.

## ***Library***

The Library Department provides resources for community enrichment including books, audio-visual materials, periodicals, computer access, and senior and children's activities. Several years ago, the City Commission restored the "community" orientation of the Library by instituting a fee-based library card system. Non-residents pay for use of the Library, while children are free. The Library operates on a minimal amount of compensated staff, with a continued reliance on volunteer contributions. The recommended appropriation is 4.4% higher than the current year projected expenditures due to increases in salaries and benefits, as well as operating costs. Next year will also see a continued expansion of eBook offerings. In 2014, the City received a \$500,000 endowment from Walter and Mary Barker, which may be used solely for the expansion of Library offerings. Although the City is allowed to spend a fixed percentage of the endowment each year, the principal amount must be preserved in perpetuity.

## ***Recreation***

The Recreation Department oversees all City recreational facilities including Dan Witt Park, Frank McDonough Park, and DeGroff Park, as well as all programs, including summer camp, sports leagues, Keeper's Day, Lighthouse A'Glow, and Halloween events. During FY 2014/15, the City replaced the play structure at Frank McDonough Park using a combination of appropriations, Infrastructure Fund Balance, and contributions totaling over \$60,000 from City residents and businesses. The shade structure and surrounding amenities were also replaced, and the entire recreation area has been revitalized. The General Fund Recreation Budget also includes the basic costs for the Tennis Center as a recreational facility while the Tennis Center Fund covers the additional costs for a specialized facility including the Tennis Director and staff, and maintenance of the clay courts. The City will realize some savings in 2015/16 with the retirement of Recreation Director, John Trudel, who served

## Mayor's Budget Message

the City for over 40 years. The budget also includes support for the Tennis Center of \$129,368 for FY 2015/16. The Recreation budget provides support for Lighthouse A'Glow and Keeper's Day at \$10,000 for each event, in addition to any existing accumulated reserve balances available in the Support Fund from prior-year events. Finally, the budget includes \$4,000 for other community events like concerts in the park. There are significant capital requests, such as \$40,000 for renovation of Ash Mills Pavilion and Pro Shop area. Other capital requests include a new vehicle for the Recreation Director, a new scoreboard for athletic fields, and an ice machine at Dan Witt Park. The proposed budget for Recreation is 26.3% lower than the current year projected total, as the amount of capital requests are significantly lower.

### Discussion of Other Funds

#### *Tennis Center Fund*

Source / Use	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Revenues (Sources)</b>							
Charges for Services	\$ 55,776	\$ 76,443	\$ 76,800	\$ 76,800	\$ 76,800	\$ -	0.0%
Contributions/Misc.	14,184	16,000	16,000	16,000	16,000	-	0.0%
Transfer from General Fund	95,000	95,000	116,565	116,565	129,368	12,803	11.0%
Use of Budget Surplus	2,988	12,985	-	782	-	(782)	0.0%
<b>Total Revenues (Sources)</b>	<b>167,948</b>	<b>200,427</b>	<b>209,365</b>	<b>210,147</b>	<b>222,168</b>	<b>12,021</b>	<b>5.7%</b>
<b>Expenditures (Uses)</b>							
Personal Services	143,497	164,350	172,365	168,945	178,768	9,823	5.8%
Operating Expenditures	24,451	29,382	32,000	33,207	36,400	3,193	9.6%
Capital Outlay	-	6,695	5,000	7,995	7,000	(995)	-12.4%
<b>Total Expenditures (Uses)</b>	<b>167,948</b>	<b>200,427</b>	<b>209,365</b>	<b>210,147</b>	<b>222,168</b>	<b>12,021</b>	<b>5.7%</b>

The Tennis Center is a specialized recreational facility for City residents and interested non-residents. The programs are funded through membership fees as well as daily use fees. Additionally, the City subsidizes the facility with a transfer from the General Fund of \$129,368 for FY 2015/16. The facility is a unique recreational resource in the City and most participants have annual memberships with the Tennis Center. The membership fee structure provides for a differential between residents and non-residents and are adjusted based upon the Consumer Price Index (CPI), and rates will be calculated later this summer. The proposed budget reflects this increase along with daily use and lighting fees consistent with recent revenue trends.

Expenditures in the Tennis Center Fund are comprised of essentially the salary and benefits for the Tennis Center staff, as well as basic operating expenses of the facility. The staff includes the Tennis Director, a Secretary, and 1.52 full-time equivalents for tennis facility maintenance positions. The proposed budget reflects an overall increase in appropriations of 5.7% compared with the current year projected total, to cover increases to salaries and benefits and operating expenditures, and a request to refurbish two clay courts for \$7,000. The Tennis Center also receives some in-kind financial support in the form of services provided by Public Works and other City departments.

#### *Garbage and Trash Fund*

This fund accounts for the revenues and costs associated with the collection and disposal of household garbage, bulk trash, and recycling. Waste Management is the City's exclusive provider of garbage removal and disposal services under a franchise agreement. Service includes twice per week garbage collection, unlimited bulk trash pickup on collection days, and recycling

Source / Use	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopt. Budget	FY 2015 Projected	FY 2016 Proposed	Chg from FY15 Proj	
						\$	%
<b>Revenues (Sources)</b>							
Charges for Services	\$ 1,966,220	\$ 1,798,299	\$ 1,816,000	\$ 1,810,000	\$ 1,850,500	\$ 40,500	2.2%
Intergovernmental	161,217	-	-	-	-	-	0.0%
Miscellaneous	67,310	16,937	61,000	61,000	61,000	-	0.0%
Use of Budget Surplus	48,471	129,063	-	10,934	-	(10,934)	-100.0%
<b>Total Revenues (Sources)</b>	<b>2,243,218</b>	<b>1,944,298</b>	<b>1,877,000</b>	<b>1,881,934</b>	<b>1,911,500</b>	<b>29,566</b>	<b>1.6%</b>
<b>Expenditures (Uses)</b>							
Operating Expenditures	2,188,218	1,805,298	1,817,500	1,826,934	1,856,500	29,566	1.6%
Other Uses	55,000	139,000	59,500	55,000	55,000	-	0.0%
<b>Total Expenditures (Uses)</b>	<b>2,243,218</b>	<b>1,944,298</b>	<b>1,877,000</b>	<b>1,881,934</b>	<b>1,911,500</b>	<b>29,566</b>	<b>1.6%</b>

once per week. The amount paid by the City is based upon the contractual rates, reduced by the number of property owners who utilize the vacation rebate program. Commercial properties are not reflected in the City's financial records because they contract directly with Waste Management. Disposal fees, which are charged to dump City trash at the Wheelabrator facility, are embedded in the City's contract with Waste Management. The City Administration has not yet received the new rates for FY 2015/16, therefore the City Commission will be asked to approve the rates in a separate action in September based upon the request from Waste Management at that time, and in accordance with the City's contract with Waste Management. These rates are tied to the Consumer Price Index and fuel prices, and they could possibly increase. The budget request assumes a 3% increase.

Source / Use	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopt. Budget	FY 2015 Projected	FY 2016 Proposed	Chg from FY15 Proj	
						\$	%
<b>Revenues (Sources)</b>							
Ad Valorem Taxes	\$ 462,261	\$ 414,912	\$ 409,100	\$ 409,000	\$ 402,659	\$ (6,341)	-1.6%
Interest	66	64	-	60	60	-	0.0%
Use of Budget Surplus	3,903	-	-	-	5,000	5,000	100.0%
<b>Total Revenues (Sources)</b>	<b>466,230</b>	<b>414,976</b>	<b>409,100</b>	<b>409,060</b>	<b>407,719</b>	<b>(1,341)</b>	<b>-0.3%</b>
<b>Expenditures (Uses)</b>							
Debt Service	407,719	407,719	407,719	407,718	407,719	1	0.0%
Transfer to General Fund	58,511	-	-	-	-	-	0.0%
Budget Surplus	-	7,257	1,381	1,342	-	(1,342)	-100.0%
<b>Total Expenditures (Uses)</b>	<b>\$ 466,230</b>	<b>\$ 414,976</b>	<b>\$ 409,100</b>	<b>\$ 409,060</b>	<b>\$ 407,719</b>	<b>\$ (1,341)</b>	<b>-0.3%</b>

## Mayor's Budget Message

The Garbage and Trash Fund will continue to transfer its administrative cost allocation (\$55,000) to the General Fund, as it has in the past, for recovery of City administrative time spent in dealing with trash-related issues.

### **Debt Service Fund**

This fund was created to account for the debt service payments on the General Obligation Bonds originally approved by the voters in 2002. All capital improvements in the bond program have been completed. The City levies an ad valorem millage to repay the debt service. In April 2012, the bonds were refinanced with a note payable, which is scheduled to be fully retired in 2022. The note carries a 1.97% annual interest rate with a present value savings over the life of the loan of \$472,848.

The proposed budget includes a tentative millage rate of 0.2135 which is 6.44% lower than the current millage. This decrease is due to an increase in assessed values, and a plan use of \$5,660 of accumulated fund balance to pay the FY 2015/16 debt service.

### **Stormwater Utility Fund**

This fund was established in 2009 to provide for storm drainage improvements, and its funding is based on a non-ad valorem assessment included on the Broward County property tax bill. The budget recommends no change in the fee in FY 2015/16,

Source / Use	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Proposed	\$	%
<b>Revenues (Sources)</b>							
Stormwater Fees	\$ 269,845	\$ 269,802	\$ 265,000	\$ 269,384	\$ 265,000	\$ (4,384)	-1.6%
Interest/Contributions	1,040	3,590	1,000	227,500	1,500	(226,000)	-99.3%
Use of Budget Surplus	-	-	405,500	529,639	292,550	(237,089)	-44.8%
<b>Total Revenues (Sources)</b>	<b>270,884</b>	<b>273,393</b>	<b>671,500</b>	<b>1,026,523</b>	<b>559,050</b>	<b>(467,473)</b>	<b>-45.5%</b>
<b>Expenditures (Uses)</b>							
Operating Expenditures	17,871	66,009	41,500	133,523	79,050	(54,473)	-40.8%
Capital Outlay	60,426	30,665	600,000	863,000	425,000	(438,000)	-50.8%
Transfer to General Fund	-	-	30,000	30,000	55,000	25,000	83.3%
Budget Surplus	192,587	176,719	-	-	-	-	100.0%
<b>Total Expenditures (Uses)</b>	<b>270,885</b>	<b>273,393</b>	<b>671,500</b>	<b>1,026,523</b>	<b>559,050</b>	<b>(467,473)</b>	<b>-45.5%</b>

which is \$60 per year for single-family homes. The expenditure projection also includes a moderate budget estimate to cover maintenance and repairs to the drainage system. Additionally, City Administration is currently seeking proposals for one major Stormwater project that will increase drainage capacity in the marina area, to resolve issues with flooding. The City should see completion of the project in FY 2015/16. Since the project is anticipated to begin during the current fiscal year, it has not been included in the budget request for FY 2015/16. Upon City Commission approval of the project, a purchase order will be issued encumbering funds, and at year end, will be rolled forward to the subsequent fiscal year. The budget also includes a project on NE 51 Street related to the property at 5050 N Federal Highway, which is anticipated to begin next fiscal year.

**Capital Improvements—Infrastructure**

The Multi-Year Cyclical Expenditures Report suggests the amount planned for expenditures for each of the next 5 years for the City's major infrastructure and recreation facilities. Funding for these projects comes from multiple sources, including Infrastructure Fund Balance, Stormwater Fund Balance, Marine Fund, General Fund, and grants or in-kind services provided by agencies such as the Florida Department of Transportation. If necessary and appropriate, the City may issue debt to pay for these projects, rather than depleting the balances of these funds.

Below is the five year schedule, beginning with fiscal year 2015-16:

FY 2016 - 2020 Multiyear Cyclical Expenditures Capital Improvement Plan								
Year	Funding	Bridges	Canals	Roads	Seawalls	Stormwater	Parks & Rec	Total
2016	Budget	\$130,000	\$100,000	\$350,000	\$30,000	\$750,000	\$52,000	\$1,412,000
	Funding Source	Infrastructure Fund	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2017	Budget	\$130,000	\$0	\$200,000	\$30,000	\$150,000	\$30,500	\$540,500
	Funding Source	Infrastructure Fund		Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2018	Budget	\$0	\$100,000	\$200,000	\$30,000	\$150,000	\$67,000	\$547,000
	Funding Source	FDOT Funded Bridge #867202 Replacement \$1,500,000	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2019	Budget	\$180,000	\$0	\$100,000	\$30,000	\$50,000	\$35,000	\$395,000
	Funding Source	Install Guardrails and Crash Cushions on Multiple Bridges		Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2020	Budget	\$2,500,000	\$100,000	\$100,000	\$30,000	\$30,000	\$79,000	\$2,839,000
	Funding Source	Bond/Loan/Grant. *Work performed later than 2020	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	

## Conclusion

The proposed budget provides for the continuation of the vital City services our residents rely upon every day. The City's tax rates and fees will continue to be among the lowest in Broward County. The proposed budget includes pay increases for all City employees, investment in capital purchases and improvements, and a conservative approach in forecasting both revenue and expenditures. We can be proud of our accomplishments in the current year, including the following:

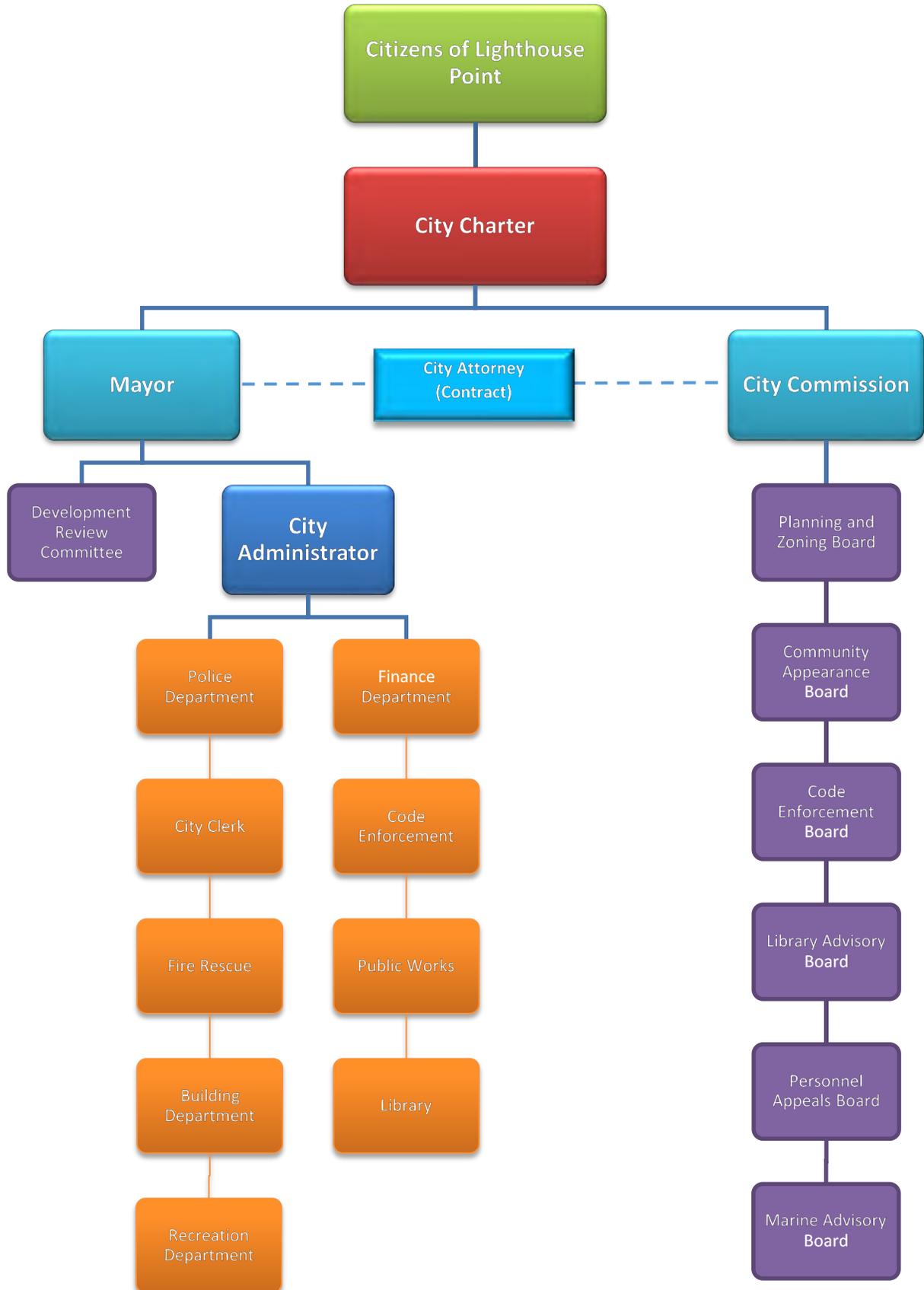
- Completion of the new bridge on Lighthouse Drive over the Kingfisher Waterway, fully funded by FDOT
- Completion of the Frank McDonough Park Playground and enhancement of surrounding amenities
- Purchase of a new Fire Rescue unit
- Successful negotiation of both the General Employee and Fire Department labor union contracts, providing for competitive pay increases
- Purchase of three replacement Police Department patrol units
- Repair of sidewalks throughout the City
- Repair and maintenance of the City stormwater drainage system
- Enhanced landscape in City medians

A budget workshop has been scheduled for June 9th at 5:30 p.m. I look forward to finalizing our plans to keep Lighthouse Point the special place it is.

Respectfully submitted,

Glenn Troast  
Mayor

**Citywide Organizational Chart  
Governmental Structure**



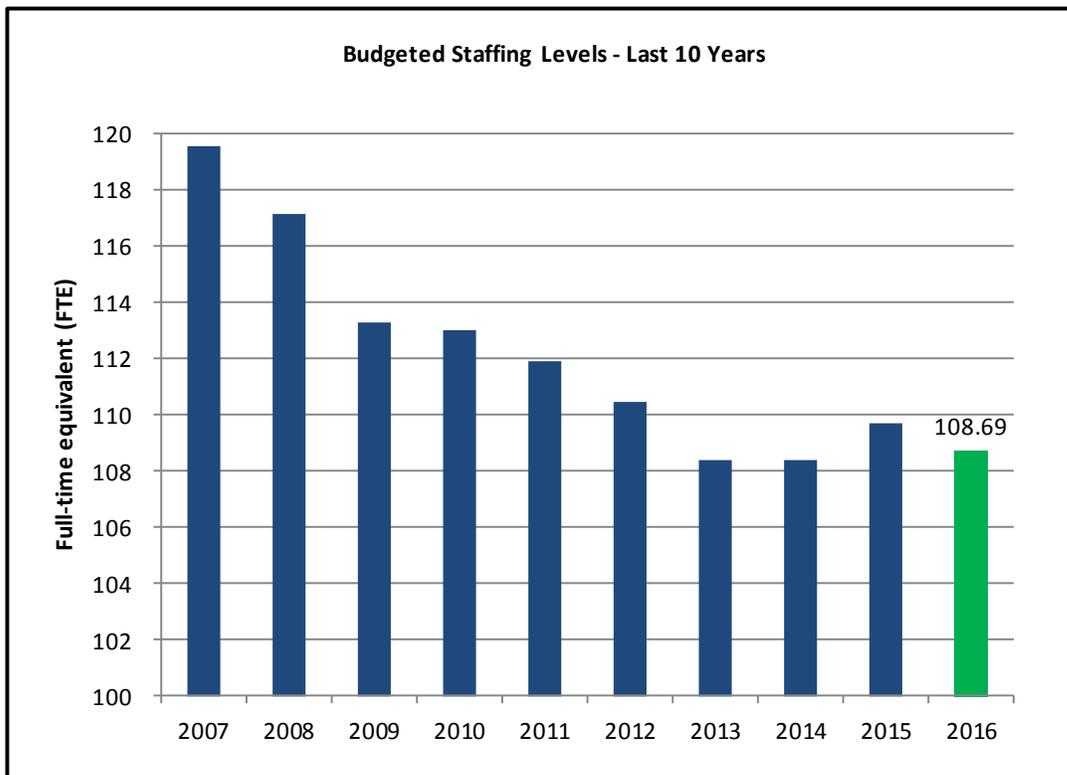
## Personnel Complement

### City Staffing by Department

(Full-Time Equivalent)

Department	Budgeted				Adopted
	2011/12	2012/13	2013/14	2014/15	2015/16*
Commission	5.00	5.00	5.00	5.00	5.00
Mayor	1.00	1.00	1.00	1.00	1.00
Finance/Administration	5.00	5.00	5.00	5.00	5.00
Police	43.03	43.03	43.03	43.03	42.03
Fire	27.00	27.00	27.00	27.00	27.00
Building	3.00	2.00	2.00	3.00	3.00
Code	3.00	3.00	3.00	3.00	3.00
Public Works	12.00	12.00	12.00	12.00	12.00
Bus	0.88	0.88	0.88	0.82	0.82
Library	4.45	3.45	3.45	3.83	3.83
Recreation	3.36	3.36	3.36	2.49	2.49
Tennis Center	2.68	2.68	2.68	3.52	3.52
<b>Totals</b>	<b>110.40</b>	<b>108.40</b>	<b>108.40</b>	<b>109.69</b>	<b>108.69</b>

\* One (1) Police Department Dispatch position eliminated; funds utilized for a contract IT Services position.



## Structure and Descriptions of City Funds

Each year, the City Commission adopts a budget for its five main operating funds: General Fund, Tennis Center Fund, Garbage and Trash Fund, Debt Service Fund, and Stormwater Fund. While each of these funds account for a significant portion of the City’s resources, the main operating fund is the General Fund. While there are other funds included in the City’s audited financial statements, only those appropriated funds are included in this budget document.

### General Fund

The General Fund accounts for all inflows and outflows of resources not already accounted for in another fund. It includes all of the City’s main operating units:



Additionally, the General Fund accounts for the City’s liability insurance and non-voter-approved debt (i.e. capital leases). The largest operating unit, as measured by total expenditures and staffing, is Public Safety. This unit is comprised of the Police Department, Fire Department, Code Enforcement, and the Building Department.

Finance and Administration includes all administrative functions of the City, such as the City Administrator, City Clerk’s Office, Finance Department, City Attorney, and Support Services (insurance, debt, other non-categorized expenditures).

Public Works and Transportation provides for the maintenance of all City facilities and equipment/vehicles, oversight of all City infrastructure, such as roads, bridges, and drainage, and the Community Bus service. Although Water and Sewer services are provided by Broward County and the City of Pompano Beach, the Public Works department works closely with those entities to ensure services are being provided safely and appropriately to all residents.

Library and Recreation provides cultural services to City residents. This includes operation of the Doreen Gauthier Lighthouse Point Library, all City parks and recreation facilities, youth sports leagues, and the Senior Program, funded in part by a Community Development Block Grant (CDBG). The Tennis Center also falls under Recreation, however all of its resources are accounted for and budgeted through a separate fund.

### Tennis Center Fund

This fund provides for the operation and maintenance of the Tennis Center. Located at Frank McDonough Park, the facility has nine clay courts, a pro-shop, and a meeting room which can be rented for parties and meetings. The Tennis Center is operated by a contract management company. Although the fund generates a significant amount of revenue, it is supported by a transfer from the General Fund.

### Garbage and Trash Fund

The City’s residential refuse collection services are provided on a contract basis by Waste Management, Inc. The City’s Public Works Director is responsible for ensuring that collection is being handled according to contract. City residents are billed quarterly for services by Broward County Water-Wastewater Services (WWS). Resident rates are based on the fee schedule provided by Waste Management, Inc.

### Debt Service Fund

In 2002, the City issued General Obligation Bonds and levied a voter-approved debt service millage for the purpose of meeting debt service obligations over the life of the bonds. The Debt Service Fund was created to account for these resources, and in 2012, the City refinanced the bonds by issuing a note payable, taking advantage of low interest rates and lowering annual debt services costs.

### Stormwater Fund

The City has an extensive system of canals and drainage pipes, used to carry all excess rain water from City roadways in a safe and efficient manner. The Stormwater Fund was established to account for the collection of resources and expenditure of funds on various infrastructure projects. The City first levied a Stormwater Assessment in 2009, to provide funds for the maintenance and rehabilitation of the aging infrastructure.

# Financial Structure, Policy and Process

## Budget Process

In accordance with Section 2-202 of the City of Lighthouse Point Code, the Mayor is required to submit a proposed operating and capital budget to the City Commission. The fiscal year begins on October 1 of each year and ends on September 30 of the following year. The budget process begins in April, and is structured as follows:

- The Finance Department distributes year-to-date and historical budget and actual data to the various departments
- Departments prepare their budget request and submit their budget request to the Finance Department for review and preparation
- In early May, the Mayor, City Administrator, and Finance Director hold review sessions with Department Directors to discuss budget requests and develop a final proposal
- On June 1, the Property Appraiser releases preliminary assessed values and the proposed budget is completed. The City holds a public budget workshop to discuss the proposal and make necessary changes or adjustments based on input from the City Commission, Mayor, and staff
- On July 1, the Property Appraiser certifies assessed values and the budget is finalized based on the results of the budget workshop and expected ad valorem proceeds

The budget is dependent upon the ad valorem millage rate and special assessment rates, which are preliminarily established in July and formally adopted in September. The budget is legally adopted via ordinance following two public hearings in September.

## Budget Calendar

April 13	Budget worksheets distributed to Department Heads for entry of FY2014-15 projections, and FY2015-16 budget requests.
April 29	Deadline for Department Heads to submit completed budget request worksheets to Finance for review
Week of May 11	Mayor conducts executive meetings with Department Heads to review budget requests
Late May	Finance Director completes compilation of draft budget for Mayor/City Administrator review
June 1	First certification of assessed value received from Property Appraiser. Final draft of budget completed and distributed to City Commission and all executives/department heads
June 9th @ 5:30pm	City Commission budget workshop
July 1	Second certification of assessed value received from Property Appraiser. Proposed Budget Document finalized.
July 14th @ 7:30pm	First reading of levy & setting the tentative maximum millage rate, as well as non-ad valorem special assessment rates
September 14th @ 7:30pm	First Public Hearing to consider and adopt proposed millage rates and adopt tentative budgets
September 28th @ 7:30pm	Final Public Hearing to adopt final millage rates and adopt all budgets

## Significant Financial Policies

### Budget Basis

The City of Lighthouse Point budget is prepared in the modified accrual basis of budgeting. Revenues and expenditures are budgeted as they are accounted for in the fund-level schedules of City’s audited financial statements, for all funds in this document. Revenues budgeted are those forecasted to be collected within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are budgeted when the related liability is incurred.

### Fiscal Solvency

The City of Lighthouse Point remains fiscally solvent by all appropriate measures. This is directly attributable to its conservative method of budgeting, minimal reliance on debt to meet long term commitments, and effective management of current resources. The long term fiscal goal of the City is to maintain its financial independence. Currently, the City has one of the lowest operating millage rates in Broward County and very low Fire and Stormwater assessment fees. Even with the low rates, the City’s annual budget is balanced each year using minimal amounts of non-recurring revenue sources, and this adopted budget uses the lowest amount of fund balance to provide for a balanced budget since the recession began in 2008. Should the economic recovery continue to progress, the City could see a structurally balanced budget in fiscal year 2016-17.

### Budget Amendments

There are two types of budget amendments: Administrative and Legislative.

Legislative amendments to the budget may be made by the City Commission when the amount for “class” of expenditures within any one department is to be modified. “Classes” are defined as follows:

- (1) Personal services
- (2) Operating expenses
- (3) Capital outlay
- (4) Debt services and transfers
- (5) Nonbudgetary expenses

Administrative amendments to the budget may be approved by the Mayor. These include budget changes within a class of expenditures; for example, transfer of funds from printing to repairs and maintenance is an example of administrative revision, since the transfer is made within operating expenditures. The City Commission should be advised of all administrative budgetary amendments. All such administrative amendments to the budget shall be limited to the extent that such amendments shall not exceed the sum of \$1,000.00.

### Minimum Fund Balance

The City of Lighthouse Point established a policy for the minimum amount of unrestricted fund balance in the general fund (also known as the “Contingency Fund”) based on the following formula:

Expenditure Level	Factor	Funding Amount
First \$ 4,000,000	15%	\$ 600,000
Second \$ 4,000,000	10%	\$ 400,000
Excess over \$8,000,000	5%	Unlimited

The Finance Director will annually review the first, second, and excess expenditure levels to determine if the factors result in a contingency fund that provides for a sufficient minimum cash balance during the critical cash flow months of October and

## Financial Structure, Policy and Process

November. Historically, these two months generally result in the lowest level of available cash due to the timing of the receipts from the normal collection of Ad Valorem Taxes. There is a breakdown of the estimated fund balance shown later in this document.

### Investment of City Funds

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield.

*Safety* - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

*Liquidity* - The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or local government investment pools that offer same-day liquidity for short-term funds.

*Yield* - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

The City's eligible investments shall be as follows:

- a. The local government surplus trust fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in F.S. § 163.01.
- b. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency (e.g., A-1, P-1, F-1, or D-1).
- c. Interest-bearing time deposits or savings accounts in qualified public depositories as defined in F.S. 280.02.
- d. Direct obligations of the United States Treasury.
- e. Federal agencies and instrumentalities.
- f. Repurchase agreements whose underlying purchased securities consist of the foregoing.
- g. Securities of, or other interests in, any open-end or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. §§ 80a-1 et seq., as amended from time to time, provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States government obligations, and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.
- h. Government-backed derivatives; all other derivatives are prohibited.
- i. Other investments that may be authorized by the City Commission.

## Schedule of Outstanding City Debt

The City of Lighthouse Point has historically been very conservative when making decisions regarding the issuance of debt. In meeting the needs of the community the City will utilize "pay as you go" methods whenever practically possible, with the understanding that in some cases, it is more appropriate to issue debt. The City's only major debt issuance was a General Obligation Bond in 2002, the first ever in its history. Currently, the City has no legal debt limit, other than that debt which has already been authorized by the City Commission.

The Finance Director evaluates, on an ongoing basis, the potential need for debt financing as new projects appear on the horizon. The total long-term debt as of 9/30/14 is shown in the table below, and also includes a capital lease issued during FY2014/15:

<b>City of Lighthouse Point Schedule of Long Term Debt</b>								
Fiscal Year	Bank Notes 2012		Capital Leases		Total		Total	
	(2002 GO Bond Refunding)						Payments	
Ending	Principal	Interest	Principal	Interest	Principal	Interest		
2015	\$ 350,244	\$ 57,475	\$ 125,701	\$ 9,541	\$ 475,945	\$ 67,016	\$ 542,961	
2016	354,045	50,674	121,023	9,484	475,068	60,158	535,226	
2017	364,247	43,472	115,005	7,295	479,252	50,767	530,019	
2018	371,458	36,261	117,202	5,098	488,660	41,359	530,019	
2019	378,811	28,907	112,610	2,878	491,421	31,785	523,206	
<b>5-Year Total</b>	<b>1,818,805</b>	<b>216,789</b>	<b>591,541</b>	<b>34,296</b>	<b>2,410,346</b>	<b>251,085</b>	<b>2,661,431</b>	
<b>2020-2022</b>	<b>1,181,972</b>	<b>41,185</b>	<b>79,435</b>	<b>1,061</b>	<b>1,261,407</b>	<b>42,246</b>	<b>1,303,653</b>	
<b>Total</b>	<b>\$ 3,000,777</b>	<b>\$ 257,974</b>	<b>\$ 670,976</b>	<b>\$ 35,357</b>	<b>\$ 3,671,753</b>	<b>\$ 293,331</b>	<b>\$ 3,965,084</b>	

### Listing of Debt and Descriptions

	Outstanding	
	Principal	Interest
<b>Bank Notes 2012</b>	\$ 3,000,777	\$ 257,974
The City's 2002 General Obligation Bonds were refunded during FY 2011/12. On May 4, 2012, the City issued a \$3,685,000 note payable to defease the 2002 bonds. The note bears interest at 1.97%, is payable semi-annually, and matures in August 2022. The outstanding principal balance as of September 30, 2014 was \$3,003,777. Principal and interest on the note is funded by the voter approved ad valorem millage.		
<b>Series 2012 Capital Lease</b>	40,518	521
Payable to The Bancorp for one (1) Fire Rescue Unit, due in quarterly installments of \$8,208 at an interest rate of 4.275% through December 15, 2015.		
<b>Series 2014 Capital Lease</b>	432,780	21,082
Payable to SunTrust Equipment Finance for one (1) Fire Engine, due in quarterly installments of \$20,630 at an interest rate of 1.67% through January 16, 2020.		
<b>Series 2015 Capital Lease</b>	197,678	13,754
Payable to SunTrust Equipment Finance for one (1) Fire Rescue Unit for six years and two (2) Police Patrol Units for four years, due in quarterly installments at an interest rate of 1.67%. The quarterly payment is \$9,945 from issuance through 4/15/2019, and then decreases to \$6,539 through April 15, 2021.		



## Schedule of Fund Balance—All Budgeted Funds

	General Fund	Tennis Center Fund	Garbage and Trash Fund	Debt Service Fund	Stormwater Fund
<b>Balance as of 9/30/14</b>	<b>5,526,875</b>	<b>(9,641)</b>	<b>342,805</b>	<b>7,675</b>	<b>1,040,711</b>
<b>Projected Actuals FY15</b>					
Revenues	13,541,890	209,365	1,871,000	409,060	496,884
Expenditures	13,634,343	210,147	1,881,934	407,718	1,026,523
Net Change	(92,453)	(782)	(10,934)	1,342	(529,639)
<b>Estimated Balance 9/30/15</b>	<b>5,434,422</b>	<b>(10,423)</b>	<b>331,871</b>	<b>9,017</b>	<b>511,072</b>
<b>Budget FY16</b>					
Revenues	13,612,670	222,168	1,911,500	402,719	266,500
Expenditures	13,652,670	222,168	1,911,500	407,719	559,050
Appropriated Fund Balance	(40,000)	-	-	(5,000)	(292,550)
% change in Fund Balance FY16	-0.74%	0.00%	0.00%	-55.45%	-57.24%
<b>Estimated Balance 9/30/16</b>	<b>5,394,422</b>	<b>(10,423)</b>	<b>331,871</b>	<b>4,017</b>	<b>218,522</b>
<p>Tennis Center Fund - accounts for the operation and maintenance of the Tennis Center facilities.                      Stormwater Fund - use of fund balance higher than usual due to approval of large capital improvement project to rehabilitate drainage system in FY15 and another large project scheduled to be completed in FY16.</p>					

## Proposed Budget Detail—All Budgeted Funds

Source / Use	General Fund	Tennis Center Fund	Garbage & Trash Fund	Debt Service Fund	Stormwater Fund	Grand Total
<b>Revenues (Sources)</b>						
<b>Taxes</b>						
Ad Valorem Taxes	\$ 6,760,450	\$ -	\$ -	\$ 402,659	\$ -	\$ 7,163,109
Gas Tax	185,000	-	-	-	-	185,000
Franchise Fees	916,000	-	-	-	-	916,000
Utility Service Taxes	2,371,500	-	-	-	-	2,371,500
<b>Total Taxes</b>	<b>10,232,950</b>	<b>-</b>	<b>-</b>	<b>402,659</b>	<b>-</b>	<b>10,635,609</b>
<b>Licenses and Permits</b>						
Local Business Tax	64,000	-	-	-	-	64,000
Permits	670,500	-	-	-	-	670,500
<b>Total Licenses and Permits</b>	<b>734,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>734,500</b>
<b>Intergovernmental</b>						
Grants	95,000	-	-	-	-	95,000
State Revenue Sharing/Distributions	998,000	-	-	-	-	998,000
County Business Taxes	12,000	-	-	-	-	12,000
<b>Total Intergovernmental</b>	<b>1,105,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,105,000</b>
<b>Charges for Services</b>						
City Clerk	37,050	-	-	-	-	37,050
Fire	283,300	-	-	-	-	283,300
Police	35,000	-	-	-	-	35,000
Library	3,150	-	-	-	-	3,150
Public Works	-	-	1,850,500	-	-	1,850,500
Recreation	57,000	-	-	-	-	57,000
Tennis Center	-	76,800	-	-	-	76,800
<b>Total Charges for Services</b>	<b>415,500</b>	<b>76,800</b>	<b>1,850,500</b>	<b>-</b>	<b>-</b>	<b>2,342,800</b>
<b>Fines and Forfeitures</b>						
Code Enforcement Fines	80,000	-	-	-	-	80,000
Other Fines/Judgments	16,350	-	-	-	-	16,350
<b>Total Fines and Forfeitures</b>	<b>96,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,350</b>
<b>Miscellaneous</b>						
Special Assessment	610,000	-	-	-	265,000	875,000
Interest, Contributions, Asset Dispos	116,000	16,000	61,000	60	1,500	194,560
<b>Total Miscellaneous</b>	<b>726,000</b>	<b>16,000</b>	<b>61,000</b>	<b>60</b>	<b>266,500</b>	<b>1,069,560</b>
<b>Other Financing Sources</b>						
Transfers In	178,370	129,368	-	-	-	307,738
Lease Financing	124,000	-	-	-	-	124,000
Use of Budget Surplus	40,000	-	-	5,000	292,550	337,550
<b>Total Other Financing Sources</b>	<b>342,370</b>	<b>129,368</b>	<b>-</b>	<b>5,000</b>	<b>292,550</b>	<b>769,288</b>
<b>Total Revenues (Sources)</b>	<b>\$ 13,652,670</b>	<b>\$ 222,168</b>	<b>\$ 1,911,500</b>	<b>\$ 407,719</b>	<b>\$ 559,050</b>	<b>\$ 16,753,107</b>

### Expenditures (Uses)

#### Personal Services

Executive Salary	857,920	-	-	-	-	857,920
Regular Salary	6,294,315	116,950	-	-	-	6,411,265
Other Salary and Wages	145,990	15,650	-	-	-	161,640
Overtime	291,500	-	-	-	-	291,500
Longevity	38,800	1,600	-	-	-	40,400
Special Pay	267,630	2,800	-	-	-	270,430

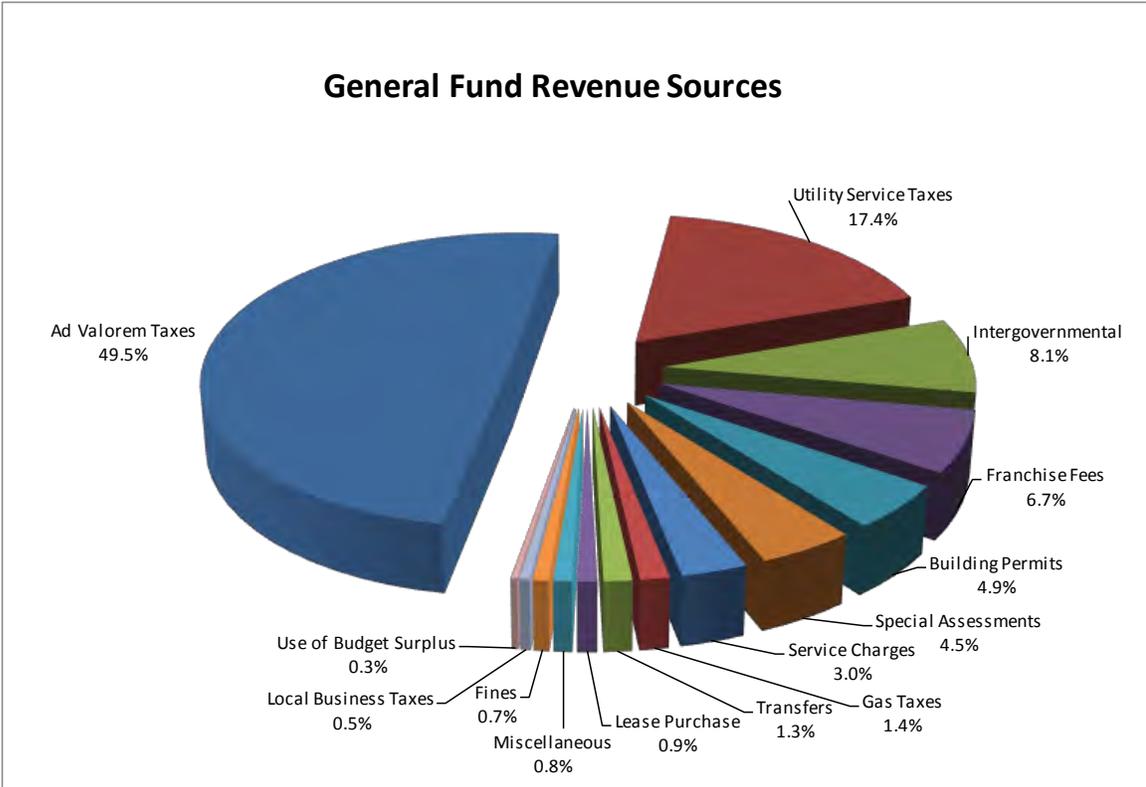
## Proposed Budget Detail—All Budgeted Funds

Source / Use	General Fund	Tennis Center Fund	Garbage & Trash Fund	Debt Service Fund	Stormwater Fund	Grand Total
<b>Personal Services (continued)</b>						
Social Security	485,182	8,600	-	-	-	<b>493,782</b>
Medicare	113,501	2,000	-	-	-	<b>115,501</b>
Retirement Contributions	1,201,600	11,950	-	-	-	<b>1,213,550</b>
Health Insurance	861,400	15,972	-	-	-	<b>877,372</b>
Life and Disability Insurance	95,200	-	-	-	-	<b>95,200</b>
Workers' Compensation	256,778	3,181	-	-	-	<b>259,959</b>
Drug Testing Program	3,370	65	-	-	-	<b>3,435</b>
Unemployment Compensation	-	-	-	-	-	<b>-</b>
<b>Total Personal Services</b>	<b>10,913,186</b>	<b>178,768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,091,954</b>
<b>Operating Expenditures</b>						
Professional Services	276,520	-	500	-	37,500	<b>314,520</b>
Accounting and Auditing	23,600	-	-	-	-	<b>23,600</b>
Contractual Services	481,403	5,000	1,830,000	-	-	<b>2,316,403</b>
Investigations	1,524	-	-	-	-	<b>1,524</b>
Travel & Per Diem	6,250	-	-	-	-	<b>6,250</b>
Communication Services	47,039	500	-	-	-	<b>47,539</b>
Utility Services	254,100	12,000	-	-	-	<b>266,100</b>
Rental & Leases	16,320	-	-	-	-	<b>16,320</b>
Insurance	403,200	-	-	-	-	<b>403,200</b>
Repair and Maintenance Services	232,393	15,500	-	-	36,500	<b>284,393</b>
Printing & Binding	14,300	-	-	-	-	<b>14,300</b>
Promotional Activities	7,315	1,000	-	-	-	<b>8,315</b>
Advertising, Elections, Other Fees	16,675	500	-	-	5,050	<b>22,225</b>
<b>Operating Expenditures (continued)</b>						
Computer / Office Supplies	24,211	-	-	-	-	<b>24,211</b>
Operating Supplies	244,675	1,900	26,000	-	-	<b>272,575</b>
Special Events	26,000	-	-	-	-	<b>26,000</b>
Road Materials & Supplies	1,000	-	-	-	-	<b>1,000</b>
Training, Books, Memberships	46,614	-	-	-	-	<b>46,614</b>
<b>Total Operating Expenditures</b>	<b>2,123,139</b>	<b>36,400</b>	<b>1,856,500</b>	<b>-</b>	<b>79,050</b>	<b>4,095,089</b>
<b>Capital Outlay</b>						
Buildings	-	-	-	-	-	<b>-</b>
Improvements Other Than Bldg	76,300	7,000	-	-	425,000	<b>508,300</b>
Machinery & Equipment	179,113	-	-	-	-	<b>179,113</b>
Library Materials	52,000	-	-	-	-	<b>52,000</b>
<b>Total Capital Outlay</b>	<b>307,413</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>425,000</b>	<b>739,413</b>
<b>Debt Service</b>						
Principal	136,046	-	-	357,045	-	<b>493,091</b>
Interest	10,968	-	-	50,674	-	<b>61,642</b>
<b>Total Debt Service</b>	<b>147,014</b>	<b>-</b>	<b>-</b>	<b>407,719</b>	<b>-</b>	<b>554,733</b>
<b>Grants</b>						
Donations to Service Organizations	12,550	-	-	-	-	<b>12,550</b>
<b>Total Grants</b>	<b>12,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,550</b>
<b>Other Financing Uses</b>						
Transfers Out	149,368	-	55,000	-	55,000	<b>259,368</b>
Budget Surplus	-	-	-	-	-	<b>-</b>
<b>Total Other Financing Uses</b>	<b>149,368</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>259,368</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 13,652,670</b>	<b>\$ 222,168</b>	<b>\$ 1,911,500</b>	<b>\$ 407,719</b>	<b>\$ 559,050</b>	<b>\$ 16,753,107</b>

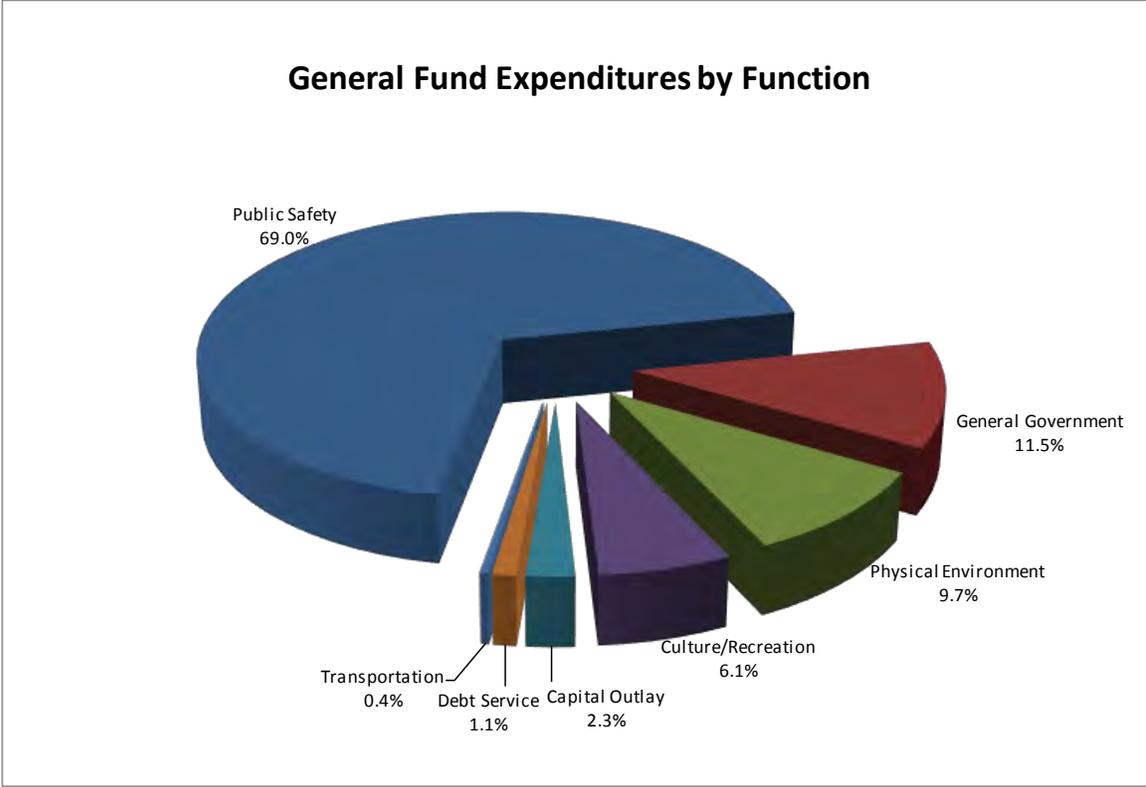
## General Fund—Revenue and Expenditure Summary

Source / Use	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Revenues (Sources)</b>							
Ad Valorem Taxes	\$ 5,930,739	\$ 6,169,049	\$ 6,428,000	\$ 6,500,000	\$ 6,760,450	\$ 260,450	4.0%
Gas Tax	177,618	181,932	187,000	192,000	185,000	(7,000)	-3.6%
Franchise Fees	864,519	862,848	873,500	896,000	916,000	20,000	2.2%
Utility Service Taxes	2,239,106	2,260,188	2,257,100	2,333,535	2,371,500	37,965	1.6%
Local Business Tax	69,536	63,432	64,000	64,000	64,000	-	0.0%
Permits	535,942	643,781	640,250	692,700	670,500	(22,200)	-3.2%
Intergovernmental	1,092,767	1,096,868	1,078,000	1,118,000	1,105,000	(13,000)	-1.2%
User Charges - City Clerk	27,334	34,565	23,920	41,050	37,050	(4,000)	-9.7%
User Charges - Police	40,652	43,864	34,400	35,400	35,000	(400)	-1.1%
User Charges - Fire	252,674	223,182	253,300	283,300	283,300	-	0.0%
User Charges - Library	2,438	3,490	2,700	2,800	3,150	350	12.5%
User Charges - Recreation	55,099	54,725	57,000	57,000	57,000	-	0.0%
Fines and Forfeitures	127,814	293,935	95,300	226,350	96,350	(130,000)	-57.4%
Special Assessment	571,709	613,342	610,000	610,000	610,000	-	0.0%
Miscellaneous	209,618	166,845	112,400	85,750	116,000	30,250	35.3%
Other Sources	166,635	535,533	398,102	404,005	302,370	(101,635)	-25.2%
Use of Budget Surplus	314,088	112,786	238,530	92,453	40,000	(52,453)	-56.7%
<b>Total Revenues (Sources)</b>	<b>12,678,287</b>	<b>13,360,364</b>	<b>13,353,502</b>	<b>13,634,343</b>	<b>13,652,670</b>	<b>18,327</b>	<b>0.13%</b>
<b>Department Expenditures (Uses)</b>							
City Commission	54,832	83,481	96,990	83,334	68,114	(15,220)	-18.3%
Mayor	44,711	38,559	45,682	45,106	47,522	2,416	5.4%
Finance & Administration	701,557	710,442	677,768	707,233	713,663	6,430	0.9%
City Attorney	122,507	122,390	125,060	143,000	132,500	(10,500)	-7.3%
Support Services	628,278	669,593	646,239	723,589	813,669	90,080	12.4%
Police	4,748,367	4,687,796	4,982,330	4,870,102	5,016,028	145,926	3.0%
Fire	3,350,115	3,954,494	3,638,240	3,665,379	3,637,583	(27,796)	-0.8%
Building	441,695	491,922	504,731	575,365	545,707	(29,658)	-5.2%
Code Enforcement	236,354	299,539	245,126	249,860	257,404	7,544	3.0%
Public Works	1,413,756	1,418,085	1,293,135	1,343,072	1,392,742	49,670	3.7%
Community Bus	44,691	46,026	46,650	44,760	48,339	3,579	8.0%
Library	315,174	326,454	352,998	349,630	364,912	15,282	4.4%
Recreation	576,248	511,909	698,553	833,913	614,487	(219,426)	-26.3%
<b>Total Expenditures (Uses)</b>	<b>\$ 12,678,285</b>	<b>\$ 13,360,691</b>	<b>\$ 13,353,502</b>	<b>\$ 13,634,343</b>	<b>\$ 13,652,670</b>	<b>\$ 18,327</b>	<b>0.13%</b>

**General Fund Revenue Sources**



**General Fund Expenditures by Function**



## General Fund—Revenue Detail by Source / Object

Source / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Taxes</b>							
Ad Valorem Taxes	\$ 5,930,739	\$ 6,169,049	\$ 6,428,000	\$ 6,500,000	\$ 6,760,450	\$ 260,450	4.0%
Local Option Gas Taxes	177,618	181,932	187,000	192,000	185,000	(7,000)	-3.6%
Franchise Fees	864,519	862,848	873,500	896,000	916,000	20,000	2.2%
Utility Service Taxes							
Electric	1,015,477	1,111,862	1,088,000	1,130,000	1,103,500	(26,500)	-2.3%
Water	460,269	474,489	472,300	467,750	472,500	4,750	1.0%
Gas / Propane	40,219	47,991	46,800	48,500	47,500	(1,000)	-2.1%
Communications Services Tax	723,141	625,846	650,000	687,285	748,000	60,715	8.8%
<b>Total Taxes</b>	<b>9,211,982</b>	<b>9,474,017</b>	<b>9,745,600</b>	<b>9,921,535</b>	<b>10,232,950</b>	<b>311,415</b>	<b>3.1%</b>
<b>Licenses and Permits</b>							
Local Business Tax	69,536	63,432	64,000	64,000	64,000	-	0.0%
Permits							
Structural	205,802	253,456	235,000	250,000	245,000	(5,000)	-2.0%
Plumbing	44,239	54,418	52,500	55,000	61,000	6,000	10.9%
Electrical	65,075	80,140	87,500	87,000	93,000	6,000	6.9%
Other	220,825	255,766	265,250	300,700	271,500	(29,200)	-9.7%
<b>Total Licenses and Permits</b>	<b>605,478</b>	<b>707,212</b>	<b>704,250</b>	<b>756,700</b>	<b>734,500</b>	<b>(22,200)</b>	<b>-2.9%</b>
<b>Intergovernmental</b>							
Federal Grants	45,308	38,255	30,000	30,000	30,000	-	0.0%
State Grants	24,868	2,010	-	-	-	-	0.0%
State Revenue Sharing	272,608	281,688	270,000	270,000	275,000	5,000	1.9%
Alcoholic Beverage Licenses	6,461	7,733	7,000	7,000	7,000	-	0.0%
Half Cent Sales Tax	606,902	641,074	635,000	675,000	655,000	(20,000)	-3.0%
Firefighters' Supplement	13,330	13,780	14,000	14,000	14,000	-	0.0%
Motor Fuel Tax Rebate	4,788	5,288	5,000	5,000	5,000	-	0.0%
Other State Revenues	39,002	39,863	40,000	40,000	42,000	2,000	5.0%
Local Grants	69,226	61,620	65,000	65,000	65,000	-	0.0%
County Business Tax	10,273	5,557	12,000	12,000	12,000	-	0.0%
<b>Total Intergovernmental</b>	<b>1,092,767</b>	<b>1,096,868</b>	<b>1,078,000</b>	<b>1,118,000</b>	<b>1,105,000</b>	<b>(13,000)</b>	<b>-1.2%</b>
<b>Charges for Services</b>							
City Clerk							
Lien Search Fee	13,620	13,920	11,000	25,000	22,500	(2,500)	-10.0%
Zoning Fees	13,364	19,375	12,000	15,000	13,500	(1,500)	-10.0%
Sale - Maps/Publications	7	25	20	50	50	-	0.0%
Certifications/Copying	298	410	500	500	500	-	0.0%
Other General Fees	46	834	400	500	500	-	0.0%
Police Department							
Accident Reports	1,096	640	900	1,200	1,000	(200)	-16.7%
Fingerprinting Fees	3,670	3,410	2,500	3,200	3,000	(200)	-6.3%
Alarm Fees	7,315	7,032	6,000	6,000	6,000	-	0.0%
Other Fees	28,571	32,783	25,000	25,000	25,000	-	0.0%
Fire Department							
Fire Inspection Fees	22,014	22,627	23,800	23,800	23,800	-	0.0%
Construction Inspection Fees	8,464	11,443	8,500	8,500	8,500	-	0.0%
Other Fees	975	1,710	1,000	1,000	1,000	-	0.0%
Ambulance Fees	221,222	187,402	220,000	250,000	250,000	-	0.0%
Library							
Photostat Fees	1,079	1,238	800	800	1,000	200	25.0%
Other Fees	1,359	2,252	1,900	2,000	2,150	150	7.5%

## General Fund—Revenue Detail by Source / Object

Source / Object	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Amend.	Projected	Adopted	\$	%
<b>Charges for Services (continued)</b>							
<i>Recreation</i>							
Registration Fees	12,254	10,400	12,500	12,500	12,500	-	0.0%
Summer Recreation Fees	36,925	25,700	37,500	37,500	37,500	-	0.0%
Rental Fees	5,920	18,625	7,000	7,000	7,000	-	0.0%
<b>Total Charges for Services</b>	<b>378,198</b>	<b>359,826</b>	<b>371,320</b>	<b>419,550</b>	<b>415,500</b>	<b>(4,050)</b>	<b>-1.0%</b>
<b>Fines and Forfeitures</b>							
Court Fines	11,811	12,243	12,000	13,000	13,000	-	0.0%
Library Fines	863	389	700	750	750	-	0.0%
Parking Citations	4,120	2,455	2,600	2,600	2,600	-	0.0%
Code Enforcement Fines	111,020	278,848	80,000	210,000	80,000	(130,000)	-61.9%
<b>Total Fines and Forfeitures</b>	<b>127,814</b>	<b>293,935</b>	<b>95,300</b>	<b>226,350</b>	<b>96,350</b>	<b>(130,000)</b>	<b>-57.4%</b>
<b>Miscellaneous</b>							
Interest Earnings	23,160	24,789	26,000	30,750	31,000	250	0.8%
Special Assessments	571,709	613,342	610,000	610,000	610,000	-	0.0%
Sale of Surplus Assets	9,934	24,441	25,000	10,000	25,000	15,000	150.0%
Contributions	176,523	117,615	61,400	45,000	60,000	15,000	33.3%
<b>Total Miscellaneous</b>	<b>781,327</b>	<b>780,187</b>	<b>722,400</b>	<b>695,750</b>	<b>726,000</b>	<b>30,250</b>	<b>4.3%</b>
<b>Other Sources</b>							
Transfers In	113,511	55,000	200,000	200,000	178,370	(21,630)	-10.8%
Pension Forfeitures	53,123	10,341	-	6,327	-	(6,327)	-100.0%
Lease Purchase	-	470,192	198,102	197,678	124,000	(73,678)	-37.3%
<b>Total Other Sources</b>	<b>166,635</b>	<b>535,533</b>	<b>398,102</b>	<b>404,005</b>	<b>302,370</b>	<b>(101,635)</b>	<b>-25.2%</b>
<b>Use of Budget Surplus</b>	<b>314,088</b>	<b>112,786</b>	<b>238,530</b>	<b>92,453</b>	<b>40,000</b>	<b>(52,453)</b>	<b>-56.7%</b>
<b>Total General Fund</b>	<b>\$ 12,678,287</b>	<b>\$ 13,360,364</b>	<b>\$ 13,353,502</b>	<b>\$ 13,634,343</b>	<b>\$ 13,652,670</b>	<b>\$ 18,327</b>	<b>0.1%</b>



## General Fund—Expenditure Detail by Character / Object

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Executive Salary	\$ 838,739	\$ 820,672	\$ 861,382	\$ 854,735	\$ 857,920	\$ 3,185	0.4%
Regular Salary	5,723,349	5,816,190	6,242,257	6,023,175	6,294,315	271,140	4.5%
Other Salary and Wages	135,729	129,435	140,939	137,575	145,990	8,415	6.1%
Overtime	273,122	331,522	240,000	332,650	291,500	(41,150)	-12.4%
Longevity	39,400	39,350	40,600	39,900	38,800	(1,100)	-2.8%
Special Pay	352,481	375,465	254,790	430,685	267,630	(163,055)	-37.9%
Social Security	435,897	445,226	474,480	462,905	485,182	22,277	4.8%
Medicare	102,255	104,648	112,585	109,340	113,501	4,161	3.8%
Retirement Contributions	1,138,732	1,140,157	1,185,987	1,118,400	1,201,600	83,200	7.4%
Health Insurance	648,044	658,962	749,019	728,729	861,400	132,671	18.2%
Life and Disability Insurance	81,532	82,540	87,100	88,100	95,200	7,100	8.1%
Workers' Compensation	285,240	309,632	293,698	244,835	256,778	11,943	4.9%
Drug Testing Program	2,997	3,505	1,765	2,665	3,370	705	26.5%
Unemployment Compensation	6,617	-	-	-	-	-	0.0%
<b>Total Personal Services</b>	<b>10,064,134</b>	<b>10,257,303</b>	<b>10,684,602</b>	<b>10,573,694</b>	<b>10,913,186</b>	<b>339,492</b>	<b>3.2%</b>
<b>Operating Expenditures</b>							
Professional Services	163,350	168,671	160,985	241,968	276,520	34,552	14.3%
Accounting and Auditing	21,600	22,200	23,000	23,000	23,600	600	2.6%
Contractual Services	443,457	465,880	422,370	517,186	481,403	(35,783)	-6.9%
Investigations	1,786	1,930	1,500	1,524	1,524	-	0.0%
Travel & Per Diem	1,504	2,681	3,940	3,940	6,250	2,310	58.6%
Communication Services	41,944	46,243	47,870	46,081	47,039	958	2.1%
Utility Services	272,832	277,619	229,000	270,292	254,100	(16,192)	-6.0%
Rental & Leases	14,699	14,496	16,570	15,190	16,320	1,130	7.4%
Insurance	361,784	386,437	400,000	391,000	403,200	12,200	3.1%
Repair and Maintenance	256,821	243,820	202,802	250,460	232,393	(18,067)	-7.2%
Printing & Binding	14,510	8,358	15,900	18,160	14,300	(3,860)	-21.3%
Promotional Activities	5,682	6,595	6,685	7,327	7,315	(12)	-0.2%
Advertising, Elections, Other Fees	22,099	44,612	58,122	42,454	16,675	(25,779)	-60.7%
Computer / Office Supplies	20,707	26,641	19,250	23,346	24,211	865	3.7%
Operating Supplies	314,032	297,800	288,700	273,733	270,675	(3,058)	-1.1%
Road Materials & Supplies	493	375	2,000	1,000	1,000	-	0.0%
Training, Books, Memberships	32,448	41,318	40,430	43,517	46,614	3,097	7.1%
<b>Total Operating Expenditures</b>	<b>1,989,748</b>	<b>2,055,677</b>	<b>1,939,124</b>	<b>2,170,178</b>	<b>2,123,139</b>	<b>(47,039)</b>	<b>-2.2%</b>
<b>Capital Outlay</b>							
Buildings	35,613	2,640	-	12,500	-	(12,500)	-100.0%
Improvements Other Than Bldg	133,508	16,481	155,000	230,000	56,300	(173,700)	-75.5%
Machinery & Equipment	112,628	655,856	223,802	307,612	199,113	(108,499)	-35.3%
Library Materials	43,181	40,895	52,000	52,000	52,000	-	0.0%
<b>Total Capital Outlay</b>	<b>324,930</b>	<b>715,872</b>	<b>430,802</b>	<b>602,112</b>	<b>307,413</b>	<b>(294,699)</b>	<b>-48.9%</b>
<b>Debt Service</b>							
Principal	162,243	181,925	143,910	126,020	136,046	10,026	8.0%
Interest	7,355	8,232	10,385	9,225	10,968	1,743	18.9%
<b>Total Debt Service</b>	<b>169,597</b>	<b>190,158</b>	<b>154,295</b>	<b>135,245</b>	<b>147,014</b>	<b>11,769</b>	<b>8.7%</b>
<b>Grants</b>							
Donations to Service Organizations	7,876	7,681	8,114	8,114	12,550	4,436	54.7%
<b>Total Grants</b>	<b>7,876</b>	<b>7,681</b>	<b>8,114</b>	<b>8,114</b>	<b>12,550</b>	<b>4,436</b>	<b>54.7%</b>
<b>Other Uses</b>							
Transfers Out	122,000	134,000	136,565	145,000	149,368	4,368	3.0%
<b>Total Other Uses</b>	<b>122,000</b>	<b>134,000</b>	<b>136,565</b>	<b>145,000</b>	<b>149,368</b>	<b>4,368</b>	<b>3.0%</b>
<b>Total General Fund</b>	<b>\$ 12,678,286</b>	<b>\$ 13,360,690</b>	<b>\$ 13,353,502</b>	<b>\$ 13,634,343</b>	<b>\$ 13,652,670</b>	<b>\$ 18,327</b>	<b>0.1%</b>

## General Fund—Expenditure Summary by Department

Source / Object	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopt. Budget	FY 2015 Projected	FY 2016 Adopted	Chg from FY15 Proj %
<b>City Commission</b>						
Personal Services	\$ 31,659	\$ 32,152	\$ 33,446	\$ 34,820	\$ 40,564	\$ 5,744 16.5%
Operating Expenditures	14,551	43,648	55,430	40,400	15,000	(25,400) -62.9%
Capital Outlay	746	-	-	-	-	- 0.0%
Grants And Aids	7,876	7,681	8,114	8,114	12,550	4,436 54.7%
<b>Total City Commission</b>	<b>54,832</b>	<b>83,481</b>	<b>96,990</b>	<b>83,334</b>	<b>68,114</b>	<b>(15,220) -18.3%</b>
<b>Mayor</b>						
Personal Services	27,608	25,422	28,682	27,200	28,942	1,742 6.4%
Operating Expenditures	17,103	13,137	17,000	17,906	17,080	(826) -4.6%
Capital Outlay	-	-	-	-	1,500	1,500 100.0%
<b>Total Mayor</b>	<b>44,711</b>	<b>38,559</b>	<b>45,682</b>	<b>45,106</b>	<b>47,522</b>	<b>2,416 5.4%</b>
<b>Finance and Administration</b>						
Personal Services	561,487	602,313	560,343	559,485	590,136	30,651 5.5%
Operating Expenditures	98,672	104,465	112,425	129,981	114,952	(15,029) -11.6%
Capital Outlay	41,398	3,664	5,000	17,767	8,575	(9,192) -51.7%
<b>Total Finance &amp; Administration</b>	<b>701,557</b>	<b>710,442</b>	<b>677,768</b>	<b>707,233</b>	<b>713,663</b>	<b>6,430 0.9%</b>
<b>City Attorney</b>						
Operating Expenditures	122,507	122,390	125,060	143,000	132,500	(10,500) -7.3%
<b>Total City Attorney</b>	<b>122,507</b>	<b>122,390</b>	<b>125,060</b>	<b>143,000</b>	<b>132,500</b>	<b>(10,500) -7.3%</b>
<b>Support Services</b>						
Personal Services	85,059	86,117	87,644	88,644	103,195	14,551 16.4%
Operating Expenditures	373,622	393,319	404,300	449,700	513,460	63,760 14.2%
Capital Outlay	-	-	-	50,000	50,000	- 0.0%
Debt Service	169,597	190,157	154,295	135,245	147,014	11,769 8.7%
<b>Total Support Services</b>	<b>628,278</b>	<b>669,593</b>	<b>646,239</b>	<b>723,589</b>	<b>813,669</b>	<b>90,080 12.4%</b>
<b>Police Department</b>						
Personal Services	4,449,478	4,341,921	4,682,887	4,520,970	4,741,875	220,905 4.9%
Operating Expenditures	291,007	275,041	246,341	284,804	247,515	(37,289) -13.1%
Capital Outlay	7,882	70,834	53,102	64,328	26,638	(37,690) -58.6%
<b>Total Police Department</b>	<b>4,748,367</b>	<b>4,687,796</b>	<b>4,982,330</b>	<b>4,870,102</b>	<b>5,016,028</b>	<b>145,926 3.0%</b>
<b>Fire Rescue</b>						
Personal Services	3,079,816	3,264,194	3,299,745	3,301,865	3,443,029	141,164 4.3%
Operating Expenditures	206,181	187,088	181,695	195,864	190,354	(5,510) -2.8%
Capital Outlay	64,118	503,212	156,800	167,650	4,200	(163,450) -97.5%
<b>Total Fire Rescue</b>	<b>3,350,115</b>	<b>3,954,494</b>	<b>3,638,240</b>	<b>3,665,379</b>	<b>3,637,583</b>	<b>(27,796) -0.8%</b>
<b>Building Department</b>						
Personal Services	139,702	177,290	234,396	234,745	226,328	(8,417) -3.6%
Operating Expenditures	295,909	311,770	270,335	336,925	319,379	(17,546) -5.2%
Capital Outlay	6,084	2,862	-	3,695	-	(3,695) -100.0%
<b>Total Building Department</b>	<b>441,695</b>	<b>491,922</b>	<b>504,731</b>	<b>575,365</b>	<b>545,707</b>	<b>(29,658) -5.2%</b>

## General Fund—Expenditure Summary by Department

Source / Object	FY 2013 Actual	Chg from FY15 Proj					
						\$	%
<b>Code Enforcement</b>							
Personal Services	208,327	208,851	225,926	225,405	239,959	14,554	6.5%
Operating Expenditures	21,851	21,047	19,200	16,683	17,445	762	4.6%
Capital Outlay	6,176	49,642	-	7,772	-	(7,772)	-100.0%
Transfers Out	-	20,000	-	-	-	-	0.0%
<b>Total Code Enforcement</b>	<b>236,354</b>	<b>299,539</b>	<b>245,126</b>	<b>249,860</b>	<b>257,404</b>	<b>7,544</b>	<b>3.0%</b>
<b>Public Works</b>							
Personal Services	940,106	998,016	973,290	968,430	960,852	(7,578)	-0.8%
Operating Expenditures	381,294	409,937	318,445	373,242	357,890	(15,352)	-4.1%
Capital Outlay	92,356	10,131	1,400	1,400	74,000	72,600	5185.7%
<b>Total Public Works</b>	<b>1,413,756</b>	<b>1,418,085</b>	<b>1,293,135</b>	<b>1,343,072</b>	<b>1,392,742</b>	<b>49,670</b>	<b>3.7%</b>
<b>Community Bus</b>							
Personal Services	31,059	31,950	34,120	33,610	35,039	1,429	4.3%
Operating Expenditures	13,632	14,077	12,530	11,150	13,300	2,150	19.3%
<b>Total Community Bus</b>	<b>44,691</b>	<b>46,026</b>	<b>46,650</b>	<b>44,760</b>	<b>48,339</b>	<b>3,579</b>	<b>8.0%</b>
<b>Library</b>							
Personal Services	240,155	239,732	263,785	260,050	276,698	16,648	6.4%
Operating Expenditures	26,455	28,750	29,713	30,080	35,614	5,534	18.4%
Capital Outlay	48,564	57,973	59,500	59,500	52,600	(6,900)	-11.6%
<b>Total Library</b>	<b>315,174</b>	<b>326,454</b>	<b>352,998</b>	<b>349,630</b>	<b>364,912</b>	<b>15,282</b>	<b>4.4%</b>
<b>Recreation</b>							
Personal Services	269,679	249,346	260,338	318,470	226,569	(91,901)	-28.9%
Operating Expenditures	126,962	131,009	146,650	140,443	148,650	8,207	5.8%
Capital Outlay	57,606	17,554	155,000	230,000	89,900	(140,100)	-60.9%
Transfers Out	122,000	114,000	136,565	145,000	149,368	4,368	3.0%
<b>Total Recreation</b>	<b>576,248</b>	<b>511,909</b>	<b>698,553</b>	<b>833,913</b>	<b>614,487</b>	<b>(219,426)</b>	<b>-26.3%</b>
<b>Total Expenditures</b>	<b>\$ 12,678,285</b>	<b>\$ 13,360,691</b>	<b>\$ 13,353,502</b>	<b>\$ 13,634,343</b>	<b>\$ 13,652,670</b>	<b>\$ 18,327</b>	<b>0.1%</b>

# General Fund—City Commission

## Description:

The City Commission is the legislative branch of the City government. It is comprised of five Commissioners, each elected at large to three year terms on a staggered basis. Each new commission elects a President and Vice-President of the Commission. The President shall preside at all meetings of the Commission, and shall serve as acting mayor during any absence or disability of the Mayor. The Vice-President will preside in the absence of the President.

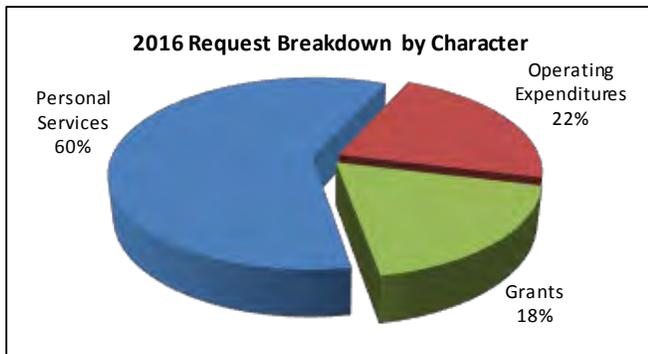
## Duties:

The City Commission shall make or confirm appointments, as required by the charter, adopt the budget, undertake necessary investigations, provide for an independent audit, and take such other actions as it deems necessary and as are consistent with the charter and the laws of the State of Florida. The City Commission meets twice each month on the second and fourth Tuesday, most months of the year.

## Mission:

To provide leadership for the City, to deliver quality services in the best interest of the residents and businesses, and to provide for the highest quality of life for its residents, businesses and visitors.

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Executive Salary	9000	9,000	9,000	9,000	9,000	-	0.0%
Special Pay	6500	6,554	6,500	6,500	6,500	-	0.0%
FICA / Medicare	1030	1,002	575	955	1,110	155	14.0%
Insurance	15091	15,556	17,336	18,345	23,936	5,591	23.4%
Workers' Compensation	38	40	35	20	18	(2)	-11.1%
<b>Total Personal Services</b>	<b>31659</b>	<b>32,152</b>	<b>33,446</b>	<b>34,820</b>	<b>40,564</b>	<b>5,744</b>	<b>14.2%</b>
<b>Operating Expenditures</b>							
Professional Services	4264	6,614	4,025	5,025	5,000	(25)	-0.5%
Printing & Binding	3842	1,651	3,600	6,000	3,000	(3,000)	-100.0%
Elections / Operating Expenses	6445	35,383	47,805	29,375	7,000	(22,375)	-319.6%
<b>Total Operating Expenditures</b>	<b>14551</b>	<b>43,648</b>	<b>55,430</b>	<b>40,400</b>	<b>15,000</b>	<b>(25,400)</b>	<b>-169.3%</b>
<b>Capital Outlay</b>							
Machinery & Equipment	746	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Grants</b>							
Donations to Service Organizations	7876	7,681	8,114	8,114	12,550	4,436	35.3%
<b>Total Grants</b>	<b>7876</b>	<b>7,681</b>	<b>8,114</b>	<b>8,114</b>	<b>12,550</b>	<b>4,436</b>	<b>35.3%</b>
<b>Total City Commission</b>	<b>\$ 54,832</b>	<b>\$ 83,481</b>	<b>\$ 96,990</b>	<b>\$ 83,334</b>	<b>\$ 68,114</b>	<b>\$ (15,220)</b>	<b>-22.3%</b>



Personnel Complement	FY2015	FY2016
	Commission	5.00

**Description:**

The Mayor is the City’s Chief Executive, and holds all administrative power of the City. The Mayor is elected on an at-large non-partisan basis and shall serve for a term of three (3) years, and does not have power to vote on matters before the City Commission.

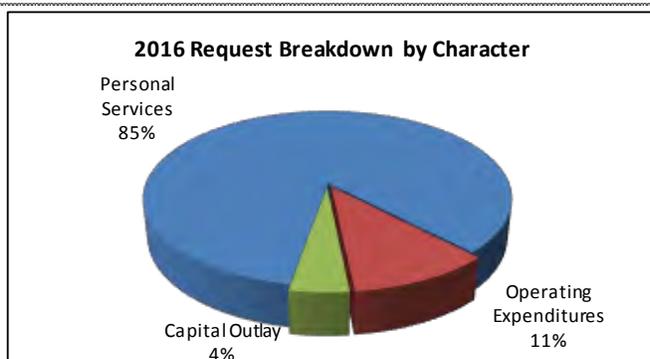
**Duties:**

The Mayor’s executive and administrative powers include supervising, directing and coordinating the activities of the City’s Executive branch including its operating departments; enforcing within the City the provisions of the charter, City ordinances and all laws of the State of Florida; exercising powers granted by the charter and the laws of the State of Florida, concerning the appointment and removal of certain administrative employees and members of boards, commissions and committees; submitting annually to the Commission for its consideration an operating budget and a Capital Improvement Program and budget; exercising such other powers and performing such other duties as may be prescribed by the City charter, by ordinance or resolution, or by applicable laws of the State of Florida. The Mayor shall be the appointing authority of all officers and department directors in the Executive branch, subject to the approval of the City Commission.

**Mission:**

To oversee operation of all City departments, ensure effective management practices are employed on a continuous basis, and to provide for safe and clean neighborhoods, allowing for the highest quality of life possible for the City’s residents and business community.

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Executive Salary	\$ 18,049	\$ 18,050	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
Special Pay	1,300	1,300	1,300	1,300	1,300	-	0.0%
FICA / Medicare	1,178	1,243	1,385	715	620	(95)	-13.3%
Insurance	7,034	4,780	7,949	7,150	8,986	1,836	25.7%
Workers' Compensation	47	49	48	35	36	1	2.9%
<b>Total Personal Services</b>	<b>27,608</b>	<b>25,422</b>	<b>28,682</b>	<b>27,200</b>	<b>28,942</b>	<b>1,742</b>	<b>6.4%</b>
<b>Operating Expenditures</b>							
Professional Services	-	115	-	-	-	-	0.0%
Travel/Per Diem	-	46	-	-	-	-	0.0%
Communication Services	4,261	2,874	3,700	1,000	2,600	1,600	160.0%
Printing & Binding	6,591	2,039	6,700	9,154	6,700	(2,454)	-26.8%
Promotional Activities	3,345	4,493	4,000	4,142	4,150	8	0.2%
Other Supplies	505	50	-	-	-	-	0.0%
Training / Memberships	2,401	3,520	2,600	3,610	3,630	20	0.6%
<b>Total Operating Expenditures</b>	<b>17,103</b>	<b>13,137</b>	<b>17,000</b>	<b>17,906</b>	<b>17,080</b>	<b>(826)</b>	<b>-4.6%</b>
<b>Capital Outlay</b>							
Machinery & Equipment	-	-	-	-	1,500	1,500	100.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>100.0%</b>
<b>Total Mayor's Office</b>	<b>\$ 44,711</b>	<b>\$ 38,559</b>	<b>\$ 45,682</b>	<b>\$ 45,106</b>	<b>\$ 47,522</b>	<b>\$ 2,416</b>	<b>5.4%</b>



**Personnel Complement**

	FY2015	FY2016
Mayor	1.00	1.00

# General Fund—Finance and Administration

**Description:**

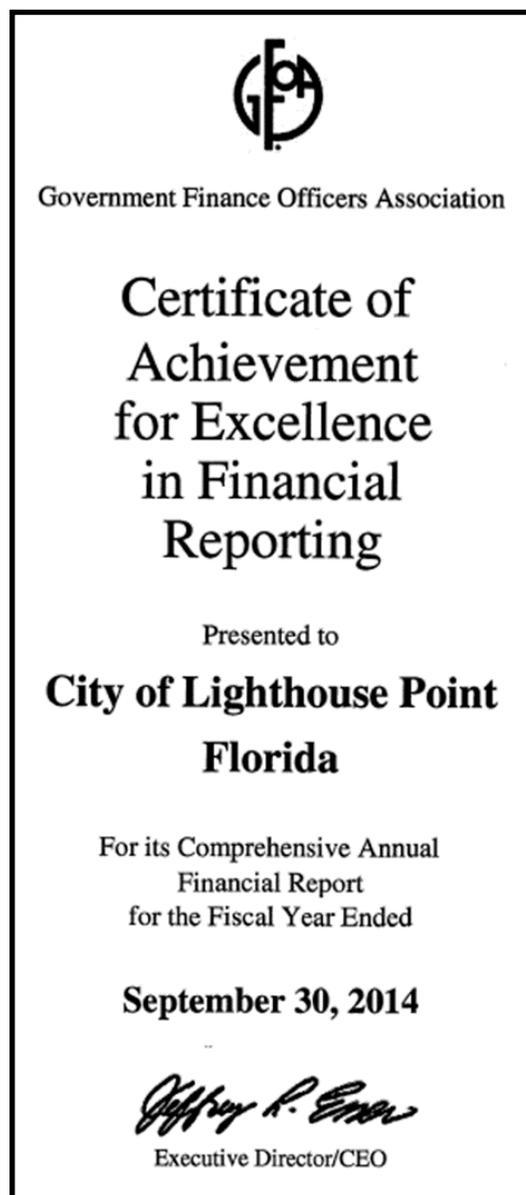
Finance and Administration includes the City Administrator, Finance Department, and City Clerk’s Office. The City Administrator is chiefly responsible for day-to-day operation of the City, the Finance Department handles all financial considerations for the City, and the City Clerk’s Office coordinates all City Commission meetings and is responsible for City records.

**Duties:**

The City Administrator negotiates contracts, oversees the hiring of City employees, and informs the Mayor and City Commissioners of all matters within and affecting the City. The Finance department is the custodian of all City assets, financial and otherwise, prepares budgetary and financial reports, handles the receipt and disbursement of funds, invests excess funds, and manages all City insurance and employee benefits. The City Clerk’s Office organizes all City Commission meetings and prepares agendas/minutes, oversees business tax receipts, is responsible for the retention and management of all City records, and serves as the main customer service point of contact at City Hall.

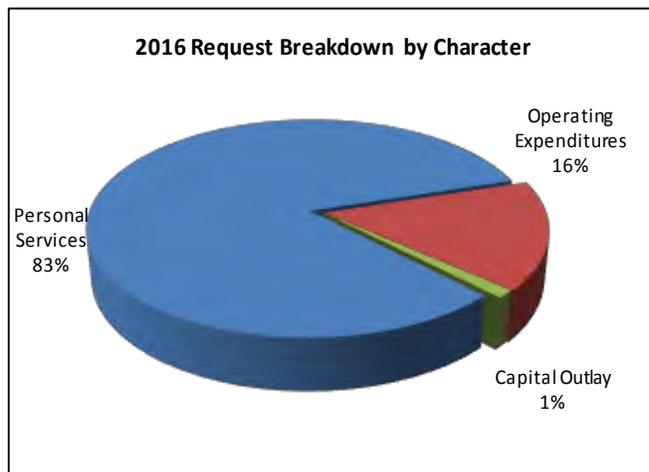
**Mission:**

To effectively manage and execute daily operations, ensure the City is well positioned financially now and in the future, and to provide excellent customer service to City staff, residents, and business.



## General Fund—Finance and Administration

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Executive Salary	\$ 307,158	\$ 317,189	\$ 325,947	\$ 326,800	\$ 335,725	\$ 8,925	2.7%
Regular Salary	123,626	121,611	103,621	103,350	107,470	4,120	4.0%
Special Pay	16,679	44,478	13,800	14,880	13,800	(1,080)	-7.3%
FICA / Medicare	30,579	33,492	33,700	31,275	35,350	4,075	13.0%
Retirement Contributions	49,825	54,224	51,781	51,100	61,450	10,350	20.3%
Health Insurance	32,416	29,621	30,409	30,700	34,934	4,234	13.8%
Workers' Compensation	1,078	1,144	1,085	830	857	27	3.3%
Drug Testing Program	126	554	-	550	550	-	0.0%
<b>Total Personal Services</b>	<b>561,487</b>	<b>602,313</b>	<b>560,343</b>	<b>559,485</b>	<b>590,136</b>	<b>30,651</b>	<b>5.5%</b>
<b>Operating Expenditures</b>							
Professional Services	-	163	-	5,063	-	(5,063)	-100.0%
Accounting & Auditing	21,600	22,200	23,000	23,000	23,600	600	2.6%
Contractual Services	10,858	9,690	6,500	12,100	12,100	-	0.0%
Travel & Per Diem	15	1,154	1,350	1,350	2,550	1,200	88.9%
Communication Services	6,249	7,134	8,000	7,300	7,500	200	2.7%
Utility Services	16,312	17,183	14,900	16,500	16,500	-	0.0%
Rental & Leases	3,975	4,801	3,970	4,000	4,400	400	10.0%
Repair & Maintenance Services	19,040	20,519	35,450	37,200	27,317	(9,883)	-26.6%
Printing & Binding	389	478	500	500	500	-	0.0%
Promotional Activities	-	870	435	435	715	280	64.4%
Other Fees	1,593	171	100	573	100	(473)	-82.5%
Computer / Office Supplies	14,464	16,547	12,700	16,860	14,300	(2,560)	-15.2%
Operating Supplies	870	731	700	250	500	250	100.0%
Training, Books & Memberships	3,307	2,824	4,820	4,850	4,870	20	0.4%
<b>Total Operating Expenditures</b>	<b>98,672</b>	<b>104,465</b>	<b>112,425</b>	<b>129,981</b>	<b>114,952</b>	<b>(15,029)</b>	<b>-11.6%</b>
<b>Capital Outlay</b>							
Buildings	35,613	-	-	-	-	-	0.0%
Equipment	5,785	3,664	5,000	17,767	8,575	(9,192)	-51.7%
<b>Total Capital Outlay</b>	<b>41,398</b>	<b>3,664</b>	<b>5,000</b>	<b>17,767</b>	<b>8,575</b>	<b>(9,192)</b>	<b>-51.7%</b>
<b>Total Finance &amp; Administration</b>	<b>\$ 701,557</b>	<b>\$ 710,442</b>	<b>\$ 677,768</b>	<b>\$ 707,233</b>	<b>\$ 713,663</b>	<b>\$ 6,430</b>	<b>0.9%</b>



**Personnel Complement**

	FY2015	FY2016
Management	3.00	3.00
Exempt	1.00	1.00
Administrative	1.00	1.00
<b>Totals</b>	<b>5.00</b>	<b>5.00</b>

# General Fund—City Attorney

**Description:**

The City Attorney is appointed by the Mayor, subject to approval by the City Commission, to provide legal counsel to the Mayor, City Commission, Department Directors, and any advisory groups as may be appointed by the Mayor/City Commission.

**Duties:**

The City Attorney attends meetings of the City Commission, the Mayor’s staff, and appointed advisory groups to give legal counsel, interpret laws, prepare ordinances and resolutions, review and prepare bids and contracts, prosecute violations of the City’s Code of Ordinances, and represent the City in matters of litigation.

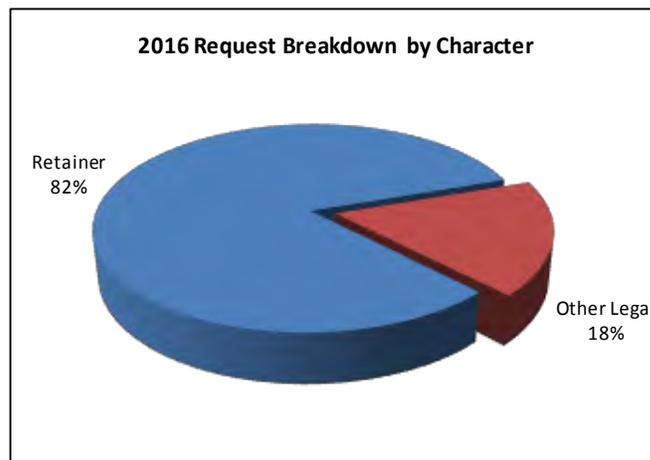
**Mission:**

To provide competent and timely legal counsel, ensuring that the City is always in a legally sound and defensible position in all of its undertakings.

**Staffing**

Services are provided under a contract with the firm Goren, Cherof, Doody, & Ezrol, PA.

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Operating Expenditures</b>							
City Attorney Retainer	\$ 98,941	\$ 101,966	\$ 105,060	\$ 106,000	\$ 109,000	\$ 3,000	2.8%
Other Legal Services	23,566	20,424	20,000	37,000	23,500	(13,500)	-36.5%
<b>Total Operating Expenditures</b>	<b>122,507</b>	<b>122,390</b>	<b>125,060</b>	<b>143,000</b>	<b>132,500</b>	<b>(10,500)</b>	<b>-7.3%</b>
<b>Total City Attorney</b>	<b>\$ 122,507</b>	<b>\$ 122,390</b>	<b>\$ 125,060</b>	<b>\$ 143,000</b>	<b>\$ 132,500</b>	<b>\$ (10,500)</b>	<b>-7.3%</b>



## General Fund—Support Services

**Description:**

The Support Services department accounts for all non-departmental functions that support City functions/activities.

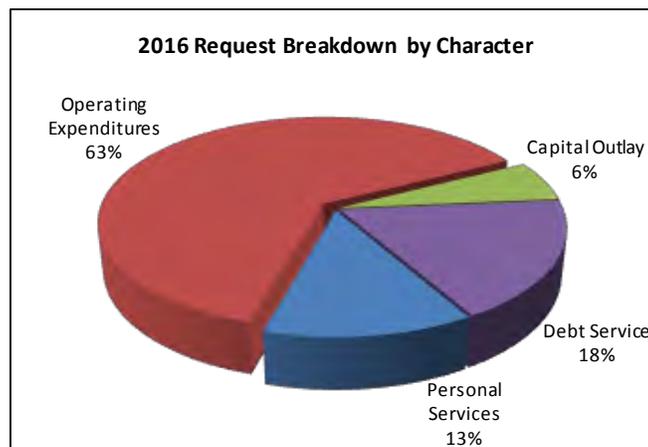
**Duties:**

To provide for risk management including City liability insurance and certain employee benefits, information technology and technical support, and debt service related to outstanding capital leases.

**Staffing**

During fiscal year 2014/15, the City contracted with the firm Calvin Giordano & Associates to perform Information Technology support services to the City. The firm allocates one full time employee to the City who is on-site to respond to employee help tickets, server and communication issues and failures, installation of new systems and technologies, and planning and recommendation for future Citywide technology requirements. The contractual services fee as well as other hardware and software costs are allocated in this department.

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Health, Life, Disability Insurance	\$ 85,059	\$ 86,117	\$ 87,644	\$ 88,644	\$ 103,195	\$ 14,551	16.4%
<b>Total Personal Services</b>	<b>85,059</b>	<b>86,117</b>	<b>87,644</b>	<b>88,644</b>	<b>103,195</b>	<b>14,551</b>	<b>16.4%</b>
<b>Operating Expenditures</b>							
Professional Services	11,837	6,882	4,300	58,700	110,260	51,560	87.8%
Liability Insurance	361,785	386,437	400,000	391,000	403,200	12,200	3.1%
<b>Total Operating Expenditures</b>	<b>373,622</b>	<b>393,319</b>	<b>404,300</b>	<b>449,700</b>	<b>513,460</b>	<b>63,760</b>	<b>14.2%</b>
<b>Capital Outlay</b>							
Machinery & Equipment	-	-	-	50,000	50,000	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.0%</b>
<b>Debt Service</b>							
Principial	162,242	181,925	143,910	126,020	136,046	10,026	8.0%
Interest	7,355	8,232	10,385	9,225	10,968	1,743	18.9%
<b>Total Debt Service</b>	<b>169,597</b>	<b>190,157</b>	<b>154,295</b>	<b>135,245</b>	<b>147,014</b>	<b>11,769</b>	<b>8.7%</b>
<b>Total Support Services</b>	<b>\$ 628,278</b>	<b>\$ 669,593</b>	<b>\$ 646,239</b>	<b>\$ 723,589</b>	<b>\$ 813,669</b>	<b>\$ 90,080</b>	<b>12.4%</b>



## General Fund—Police Department

### Description:

The Lighthouse Point Police Department is a full-service law enforcement agency, consisting of 32 full-time/2 part-time sworn Police Officers, 9 full time civilian employees, 3 part-time School Crossing Guards, and over 30 volunteers. This is a full service law enforcement agency with special emphasis on quality customer service and community relations.

### Duties:

The Police Department responds to all emergency and non-emergency calls for service, staffs the records/dispatch area of the Police Department 24/7, investigate criminal activity, arrest offenders, maintain safe and secure roadways through selective enforcement and public education, and work to resolve community problems and concerns through an open and positive working relationship with elected officials, city staff and members of the community.

### Mission:

To improve the quality of life for the community by protecting life and property, fostering partnerships within the community and utilizing innovative policing strategies with outstanding service, professionalism, dignity and respect for everyone.

### Fiscal Year 2015 Highlights:

- Through the first six months of the fiscal year 2014-15, there has been a 10% decrease in Part 1 crimes
- Through the use of a 44-camera LPR system, the Police Department intercepted a significant number of criminals as they entered the city resulting in multiple arrests, the recovery of 14 stolen autos valued at \$145,292, eight (8) stolen tags, one missing person and multiple narcotics apprehensions
- The Police department has been successful in receiving \$59,610.98 in law enforcement grants

### Fiscal Year 2016 Objectives:

- Maintain a Part 1 crime clearance rate of 25% or greater.
- Reduce the number of reported residential burglaries.
- Increase the number of traffic contacts to reduce speeding complaints citywide.
- Increase the number of seniors signed up to participate in the "Are You Okay" program.

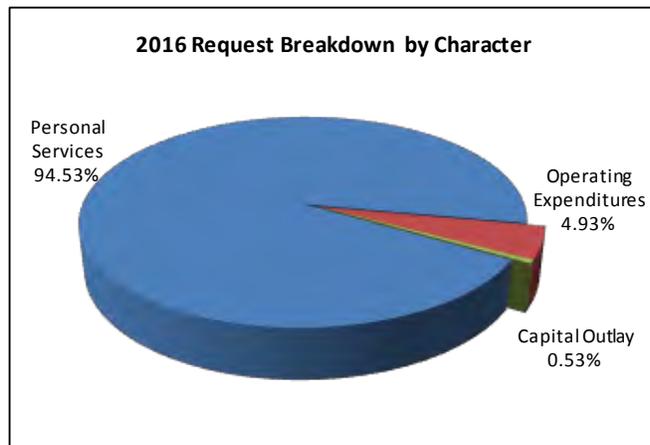
### Staffing:

Through attrition, the Police Department reduced the dispatch staffing level by one (1) FTE and the City utilized those funds instead for a contract IT services position, charged to the Support Services division.



## General Fund—Police Department

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Executive Salary	\$ 125,162	\$ 128,965	\$ 132,526	\$ 132,300	\$ 136,500	\$ 4,200	3.2%
Regular Salary	2,752,436	2,716,440	2,981,711	2,823,600	3,000,000	176,400	6.2%
Other Salary & Wages	34,776	46,319	44,207	46,575	42,525	(4,050)	-8.7%
Overtime	136,055	128,859	120,000	150,000	135,000	(15,000)	-10.0%
Special Pay	235,402	171,258	158,910	227,745	167,350	(60,395)	-26.5%
FICA / Medicare	241,427	235,086	257,640	249,300	265,875	16,575	6.6%
Retirement Contributions	540,408	524,721	564,348	522,000	565,850	43,850	8.4%
Health Insurance	257,819	258,345	299,105	277,000	331,513	54,513	19.7%
Workers' Compensation	123,783	129,925	123,440	91,450	95,762	4,312	4.7%
Drug Testing Program	1,918	2,003	1,000	1,000	1,500	500	50.0%
Unemployment Compensation	292	-	-	-	-	-	0.0%
<b>Total Personal Services</b>	<b>4,449,478</b>	<b>4,341,921</b>	<b>4,682,887</b>	<b>4,520,970</b>	<b>4,741,875</b>	<b>220,905</b>	<b>4.9%</b>
<b>Operating Expenditures</b>							
Professional Services	2,429	2,533	1,000	1,000	-	(1,000)	-100.0%
Contractual Services	3,418	3,776	7,475	27,286	3,343	(23,943)	-87.7%
Investigations	1,786	1,930	1,500	1,500	1,500	-	0.0%
Travel & Per Diem	1,012	570	1,300	1,300	1,300	-	0.0%
Communication Services	14,416	14,597	14,200	13,092	15,292	2,200	16.8%
Utility Services	33,849	35,495	33,500	39,700	37,500	(2,200)	-5.5%
Rental & Leases	5,249	4,678	5,700	5,700	5,700	-	0.0%
Repair & Maintenance Services	76,984	72,285	50,441	65,610	60,830	(4,780)	-7.3%
Printing & Binding	1,477	1,257	1,500	1,500	1,500	-	0.0%
Promotional Activities	593	285	1,000	1,500	1,200	(300)	-20.0%
Regulatory / Other Fees	1,498	248	-	100	100	-	0.0%
Computer / Office Supplies	3,234	5,804	4,000	4,036	4,000	(36)	-0.9%
Operating Supplies	127,839	111,433	109,500	105,255	99,800	(5,455)	-5.2%
Training, Books & Memberships	17,223	20,150	15,225	17,225	15,450	(1,775)	-10.3%
<b>Total Operating Expenditures</b>	<b>291,007</b>	<b>275,041</b>	<b>246,341</b>	<b>284,804</b>	<b>247,515</b>	<b>(37,289)</b>	<b>-13.1%</b>
<b>Capital Outlay</b>							
Buildings	-	2,640	-	12,500	-	(12,500)	-100.0%
Equipment / Vehicles	7,882	68,194	53,102	51,828	26,638	(25,190)	-48.6%
Vehicles	-	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>7,882</b>	<b>70,834</b>	<b>53,102</b>	<b>64,328</b>	<b>26,638</b>	<b>(37,690)</b>	<b>-58.6%</b>
<b>Total Police Department</b>	<b>\$ 4,748,367</b>	<b>\$ 4,687,796</b>	<b>\$ 4,982,330</b>	<b>\$ 4,870,102</b>	<b>\$ 5,016,028</b>	<b>\$ 145,926</b>	<b>3.0%</b>



**Personnel Complement**

	FY2015	FY2016
Management	1.00	1.00
Exempt	3.00	3.00
Officers (FT)	28.00	28.00
Officers (PT)	0.50	0.50
Administrative	3.00	3.00
Dispatch	7.00	6.00
Crossing Guard	0.53	0.53
<b>Totals</b>	<b>43.03</b>	<b>42.03</b>

## General Fund—Fire Rescue

### Description:

The Lighthouse Fire Department consists of 26 Fire Fighting professionals, cross trained in Emergency Medical Services, including the Fire Chief and Assistant Fire Chief, as well as one civilian Administrative Assistant. In addition to Fire Protection and Emergency Services, the department conducts fire safety inspections on all commercial and some residential properties. The department also has five certified Fire Inspectors, one of which serves as both Plans Examiner and Fire Code Official.

### Duties:

The Fire Department responds to all emergency and non-emergency calls for service, extinguishes all structure and outdoor fires, provides medical care in both non-emergency and highly critical situations to ensure patients' highest chances of survival, ensures the safety of structures throughout the City through routine fire safety inspections, conducts daily safety inspections and maintenance on all vehicles and equipment used for responding to incidents, and educates the community on issues such as CPR and other matters of vital importance.

### Mission:

The mission is to provide Lighthouse Point residents with the peace of mind that their Fire Rescue Department is ready to respond at any time and provide professional fire suppression, compassionate advanced life support emergency medical care with transportation, public education services, annual fire safety inspections, building plan review and a variety of other specialized services in a cost effective manner.

### Fiscal Year 2015 Highlights:

- Replacement of a 2003 ALS Recue Unit
- Maintenance of the department's ISO Class 3 rating
- Maintenance of Automatic Aid Agreement with Pompano Beach Fire Rescue Department which brings valuable resources to our City in the event of structure fires
- Installation of County funded Mobile Data Terminals used in response to incidents

### Fiscal Year 2016 Objectives:

- Replacement of several sets of Firefighter turnout gear
- Installation of an air cascade system to allow department to fill its own SCBA bottles (no reliance on outside parties)
- Continuing education for all combat personnel on EMS and Fire

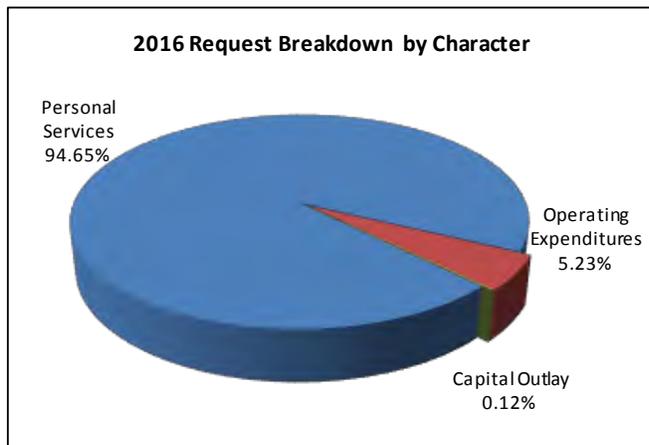
### Staffing:

There are no changes to the staffing levels for FY15-16.



## General Fund—Fire Rescue

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Executive Salary	\$ 106,387	\$ 109,748	\$ 112,650	\$ 112,935	\$ 116,025	\$ 3,090	2.7%
Regular Salary	1,893,670	1,976,136	2,078,715	2,036,225	2,135,670	99,445	4.9%
Overtime	127,883	193,052	115,000	175,000	150,000	(25,000)	-14.3%
Special Pay	102,827	87,205	82,780	98,050	89,280	(8,770)	-8.9%
FICA / Medicare	162,694	173,676	180,950	176,450	187,820	11,370	6.4%
Retirement Contributions	393,147	412,718	403,885	395,000	415,975	20,975	5.3%
Health Insurance	188,152	194,660	214,685	216,500	251,983	35,483	16.4%
Workers' Compensation	104,804	116,747	110,780	91,405	95,976	4,571	5.0%
Drug Testing Program	252	252	300	300	300	-	0.0%
<b>Total Personal Services</b>	<b>3,079,816</b>	<b>3,264,194</b>	<b>3,299,745</b>	<b>3,301,865</b>	<b>3,443,029</b>	<b>141,164</b>	<b>4.3%</b>
<b>Operating Expenditures</b>							
Professional Services	18,563	23,496	20,400	22,224	22,124	(100)	-0.4%
Contractual Services	25,518	21,580	22,850	24,500	24,500	-	0.0%
Travel & Per Diem	223	58	-	-	-	-	0.0%
Communication Services	5,905	8,041	8,300	9,100	8,800	(300)	-3.3%
Utility Services	16,818	15,624	15,200	16,250	16,250	-	0.0%
Rental & Leases	1,078	1,080	1,180	900	900	-	0.0%
Repair & Maintenance Services	66,713	41,803	35,500	42,000	37,195	(4,805)	-11.4%
Printing & Binding	-	243	200	200	-	(200)	-100.0%
Promotional Activities	1,744	946	1,250	1,250	1,250	-	0.0%
Licenses / Permits / Other Fees	4,629	1,633	4,565	4,740	1,740	(3,000)	-63.3%
Computer / Office Supplies	88	415	350	300	200	(100)	-33.3%
Operating Supplies	59,041	62,484	59,100	60,700	62,700	2,000	3.3%
Training, Books & Memberships	5,861	9,685	12,800	13,700	14,695	995	7.3%
<b>Total Operating Expenditures</b>	<b>206,181</b>	<b>187,088</b>	<b>181,695</b>	<b>195,864</b>	<b>190,354</b>	<b>(5,510)</b>	<b>-2.8%</b>
<b>Capital Outlay</b>							
Machinery & Equipment	64,118	503,212	156,800	167,650	4,200	(163,450)	-97.5%
<b>Total Capital Outlay</b>	<b>64,118</b>	<b>503,212</b>	<b>156,800</b>	<b>167,650</b>	<b>4,200</b>	<b>(163,450)</b>	<b>-97.5%</b>
<b>Total Fire Department</b>	<b>\$ 3,350,115</b>	<b>\$ 3,954,494</b>	<b>\$ 3,638,240</b>	<b>\$ 3,665,379</b>	<b>\$ 3,637,583</b>	<b>\$ (27,796)</b>	<b>-0.8%</b>



**Personnel Complement**

	FY2015	FY2016
Management	1.00	1.00
Exempt	1.00	1.00
Administrative	1.00	1.00
Firefighter/PM	24.00	24.00
<b>Totals</b>	<b>27.00</b>	<b>27.00</b>

## General Fund—Building Department

### **Description:**

The Building Department consists of three employees that issue approximately 2,700 master permits annually. Staff are extremely customer oriented and work tirelessly to ensure that every permit is reviewed and executed in a timely manner. The Building Department staff are also committed to ensuring that the Community Appearance Board, Planning and Zoning Board and Development Review Committee are operated efficiently and correctly. All building inspections are performed by contract staff, through an agreement with the City of Deerfield Beach, which represents a significant portion of the department's costs.

### **Duties:**

The Building Department is responsible for all permitting requirements from submittal to plan review and ultimately issuance, as well as coordinating the daily inspections. This involves reviewing all the permit applications, plans, and contractor registration requirements for completeness. The department is also responsible for all requirements for Community Appearance Board, Development Review Committee and Planning and Zoning Board submittal, meetings, and minutes. Additionally, the department handles all public requests regarding permit history and records.

### **Mission:**

To assist the public in obtaining their desires for improvements on their property. This is done by providing the utmost in respect and service, while ensuring permits are processed and issued in the most expedient and efficient manner. The permitting staff strives to educate homeowners as to applicable building codes, why certain information is required, what plan reviewers and inspectors look for, and how to protect themselves from contractors, all while maintaining transparency and consistency.

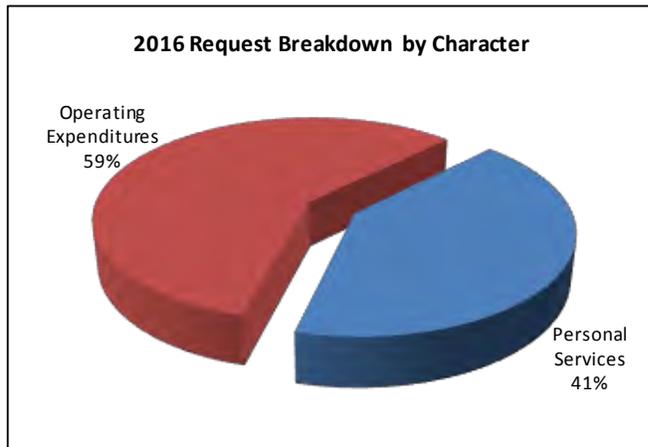
### **Staffing:**

There are no changes to the staffing levels for FY15-16.



## General Fund—Building Department

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Regular Salary	\$ 105,535	\$ 132,857	\$ 171,855	\$ 173,500	\$ 162,996	(10,504)	-6.1%
Overtime	380	465	-	550	-	(550)	-100.0%
Special Pay	1,274	2,261	4,350	3,300	4,450	1,150	34.8%
FICA / Medicare	8,184	10,117	13,880	12,900	12,508	(392)	-3.0%
Retirement Contributions	13,147	16,446	21,482	21,600	20,375	(1,225)	-5.7%
Health Insurance	10,924	14,806	22,504	22,500	25,591	3,091	13.7%
Workers' Compensation	258	275	260	330	343	13	3.9%
Drug Testing Program	-	63	65	65	65	-	0.0%
<b>Total Personal Services</b>	<b>139,702</b>	<b>177,290</b>	<b>234,396</b>	<b>234,745</b>	<b>226,328</b>	<b>(8,417)</b>	<b>-3.6%</b>
<b>Operating Expenditures</b>							
Contractual Services	288,306	303,336	263,000	330,000	312,000	(18,000)	-5.5%
Communication Services	1,928	2,140	2,500	2,180	2,300	120	5.5%
Rental & Leases	1,936	1,562	2,000	1,850	2,000	150	8.1%
Repair & Maintenance Services	874	1,722	250	150	250	100	66.7%
Printing & Binding	1,427	1,906	1,500	1,500	1,500	-	0.0%
Advertising	439	-	-	56	55	(1)	0.0%
Memberships / Subscriptions	1,000	1,104	1,085	1,189	1,274	85	7.1%
<b>Total Operating Expenditures</b>	<b>295,909</b>	<b>311,770</b>	<b>270,335</b>	<b>336,925</b>	<b>319,379</b>	<b>(17,546)</b>	<b>-5.2%</b>
<b>Capital Outlay</b>							
Office Equipment	6,084	2,862	-	3,695	-	(3,695)	-100.0%
<b>Total Capital Outlay</b>	<b>6,084</b>	<b>2,862</b>	<b>-</b>	<b>3,695</b>	<b>-</b>	<b>(3,695)</b>	<b>-100.0%</b>
<b>Total Building Department</b>	<b>\$ 441,695</b>	<b>\$ 491,922</b>	<b>\$ 504,731</b>	<b>\$ 575,365</b>	<b>\$ 545,707</b>	<b>\$ (29,658)</b>	<b>-5.2%</b>



**Personnel Complement**

	FY2015	FY2016
Administrative	3.00	3.00

## General Fund—Code Enforcement

**Description:**

The Code Enforcement Office's central focus is on violations of the City's Code of Ordinances. The Code Office staff routinely assist the Building Department and Inspectors with cases that involve violations of the Florida Building Code, the Police Department with cases that require special notices, and the Fire Department with cases that involve the National Fire Code.

**Duties:**

Code Enforcement staff respond to complaints about property conditions, conducts investigations utilizing public records, photographs, and actual property inspections, and actively seek compliance on situations where violations exist. Additionally, staff perform routine monthly inspections and take photos of properties in foreclosure and those that have city liens.

**Mission:**

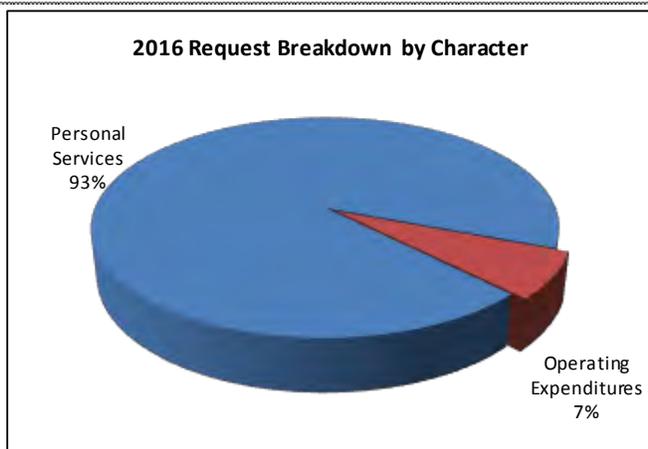
The Code Enforcement Office's first priority is compliance for all violations. This is achieved through exemplary customer service, where staff work closely, in most cases one to one, with all residents and business owners to achieve compliance before a hearing at the Special Magistrate or Code Enforcement Board is scheduled.

**Staffing:**

There are no changes to the staffing levels for FY15-16.

## General Fund—Code Enforcement

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Regular Salary	\$ 151,943	\$ 151,181	\$ 161,666	\$ 164,250	\$ 170,950	\$ 6,700	4.1%
Special Pay	2,246	4,423	2,200	2,300	1,950	(350)	-15.2%
FICA / Medicare	11,079	11,061	12,175	11,800	12,650	850	7.2%
Retirement Contributions	19,935	17,501	21,278	19,100	22,425	3,325	17.4%
Health Insurance	20,728	22,085	26,082	25,800	29,696	3,896	15.1%
Workers' Compensation	2,332	2,563	2,425	2,055	2,158	103	5.0%
Drug Testing Program	63	38	100	100	130	30	30.0%
<b>Total Personal Services</b>	<b>208,327</b>	<b>208,851</b>	<b>225,926</b>	<b>225,405</b>	<b>239,959</b>	<b>14,554</b>	<b>6.5%</b>
<b>Operating Expenditures</b>							
Professional Services	3,750	3,254	4,000	4,000	4,000	-	0.0%
Travel & Per Diem	28	53	100	100	100	-	0.0%
Communication Services	5,354	7,010	6,500	5,000	5,500	500	10.0%
Rental & Leases	2,327	1,982	2,300	2,000	2,300	300	15.0%
Repair & Maintenance Services	2,475	1,700	750	750	750	-	0.0%
Printing & Binding	228	340	500	500	500	-	0.0%
Recording Fees	1,424	2,109	1,500	1,500	1,500	-	0.0%
Operating Supplies	5,737	3,458	2,900	2,100	2,100	-	0.0%
Education / Memberships	529	1,140	650	733	695	(38)	-5.2%
<b>Total Operating Expenditures</b>	<b>21,851</b>	<b>21,047</b>	<b>19,200</b>	<b>16,683</b>	<b>17,445</b>	<b>762</b>	<b>4.6%</b>
<b>Capital Outlay</b>							
Machinery & Equipment	6,176	49,642		7,772		(7,772)	-100.0%
<b>Total Capital Outlay</b>	<b>6,176</b>	<b>49,642</b>	<b>-</b>	<b>7,772</b>	<b>-</b>	<b>(7,772)</b>	<b>-100.0%</b>
<b>Other Uses</b>							
Transfers Out	-	20,000	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Code Enforcement</b>	<b>\$ 236,354</b>	<b>\$ 299,539</b>	<b>\$ 245,126</b>	<b>\$ 249,860</b>	<b>\$ 257,404</b>	<b>\$ 7,544</b>	<b>3.0%</b>



**Personnel Complement**

	FY2015	FY2016
Exempt	1.00	1.00
Officers	2.00	2.00
<b>Totals</b>	<b>3.00</b>	<b>3.00</b>

## General Fund—Public Works

**Description:**

The Public Works Department consists of conscientious individuals tasked with the daily maintenance and safe operation of the city's parks, facilities, infrastructure and vehicles.

**Duties:**

Public Works duties include, but are not limited to, facilities and parks maintenance, roadway maintenance (including some of the landscaping), irrigation maintenance and vehicle maintenance for all departments throughout the city. Duties also include emergency response in cases of accidents resulting in infrastructure damage, sinkholes, storms and other acts of God. Additionally, Public Works serves as a liaison to other service entities and government agencies working within and for the city.

**Mission:**

To provide the citizens of Lighthouse Point safe and reliable infrastructure and facilities to foster and ensure the continuation of the Lighthouse Point standard of living.

**Fiscal Year 2015 Highlights:**

- Completed replacement of Kingfisher Bridge
- Increased safety awareness through regular staff meeting reminders and tailgate meetings; repaired safety infrastructure at mechanic's shop.
- City wide tree trimming

**Fiscal Year 2016 Objectives:**

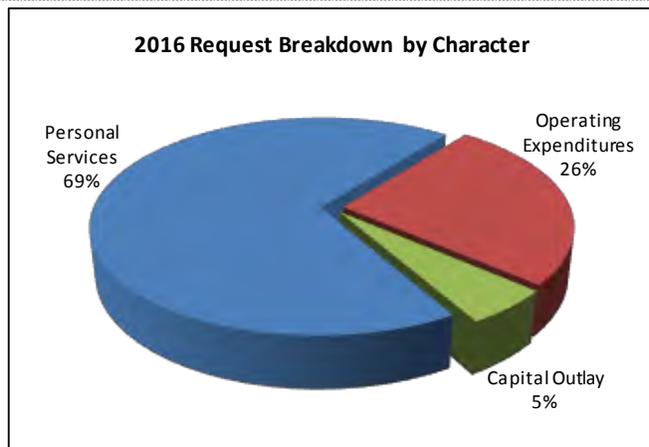
- Stormwater projects, including the Marina Area and NE 51st Street
- Stormwater project
- Extensive paving in the Marina, central, and north areas of the City
- Canal maintenance program
- Various City-wide sidewalk repairs
- Implementation of an electronic work order and record keeping system

**Staffing:**

Before the end of Fiscal Year 2014/15, Public Works lost two very long term employees, resulting in some transitional changes. While the number of positions will not change, this will ultimately result in a net savings for the department, for several years to come.

## General Fund—Public Works

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Executive Salary	\$ 102,173	\$ 61,720	\$ 82,400	\$ 82,600	\$ 85,000	\$ 2,400	2.9%
Regular Salary	550,953	573,248	593,646	570,500	559,650	(10,850)	-1.9%
Overtime	8,493	9,017	5,000	6,500	6,500	-	0.0%
Special Pay	13,080	86,243	14,150	36,380	12,500	(23,880)	-65.6%
FICA / Medicare	49,640	53,552	53,280	51,800	50,125	(1,675)	-3.2%
Retirement Contributions	82,918	76,377	79,012	70,000	81,850	11,850	16.9%
Health Insurance	89,440	89,501	99,982	100,000	112,068	12,068	12.1%
Workers' Compensation	43,282	48,294	45,620	50,450	52,964	2,514	5.0%
Drug Testing Program	126	63	200	200	195	(5)	-2.5%
<b>Total Personal Services</b>	<b>940,106</b>	<b>998,016</b>	<b>973,290</b>	<b>968,430</b>	<b>960,852</b>	<b>(7,578)</b>	<b>-0.8%</b>
<b>Operating Expenditures</b>							
Professional Services	-	2,110	2,120	2,820	2,500	(320)	-11.3%
Contractual Services	113,680	115,413	118,245	118,950	124,160	5,210	4.4%
Communication Services	1,915	1,968	2,050	1,850	1,850	-	0.0%
Utility Services	133,078	136,492	95,400	131,042	112,850	(18,192)	-13.9%
Rental & Leases	134	393	400	400	-	(400)	-100.0%
Repair & Maintenance Services	61,013	85,460	45,560	69,100	62,200	(6,900)	-10.0%
Printing & Binding	-	81	-	-	-	-	0.0%
Permits / Other Fees	4,610	4,534	3,470	4,310	4,330	20	0.5%
Computer / Office Supplies	202	1,031	200	150	850	700	466.7%
Operating Supplies	65,777	61,178	47,800	43,460	46,450	2,990	6.9%
Road Materials & Supplies	493	375	2,000	1,000	1,000	-	0.0%
Education / Memberships	393	901	1,200	160	1,700	1,540	962.5%
<b>Total Operating Expenditures</b>	<b>381,294</b>	<b>409,937</b>	<b>318,445</b>	<b>373,242</b>	<b>357,890</b>	<b>(15,352)</b>	<b>-4.1%</b>
<b>Capital Outlay</b>							
Improvements Other Than Buildings	76,635	-	-	-	-	-	0.0%
Vehicles / Equipment	15,721	10,131	1,400	1,400	74,000	72,600	5185.7%
<b>Total Capital Outlay</b>	<b>92,356</b>	<b>10,131</b>	<b>1,400</b>	<b>1,400</b>	<b>74,000</b>	<b>72,600</b>	<b>5185.7%</b>
<b>Total Public Works</b>	<b>\$ 1,413,756</b>	<b>\$ 1,418,085</b>	<b>\$ 1,293,135</b>	<b>\$ 1,343,072</b>	<b>\$ 1,392,742</b>	<b>\$ 49,670</b>	<b>3.7%</b>



**Personnel Complement**

	FY2015	FY2016
Management	1.00	1.00
Administrative	1.00	1.00
Supervisor	1.00	1.00
Crew Leader	2.00	2.00
Maintenance	7.00	7.00
<b>Totals</b>	<b>12.00</b>	<b>12.00</b>

# General Fund—Community Bus

## Description:

The Community Bus program provides free transportation in and around the City of Lighthouse Point. This program is funded approximately 50% from Broward County 5th Cent Gas Tax receipts. The bus is provided by Broward County, and the City is responsible for hiring staff and ensuring smooth daily operation of the program.

## Duties:

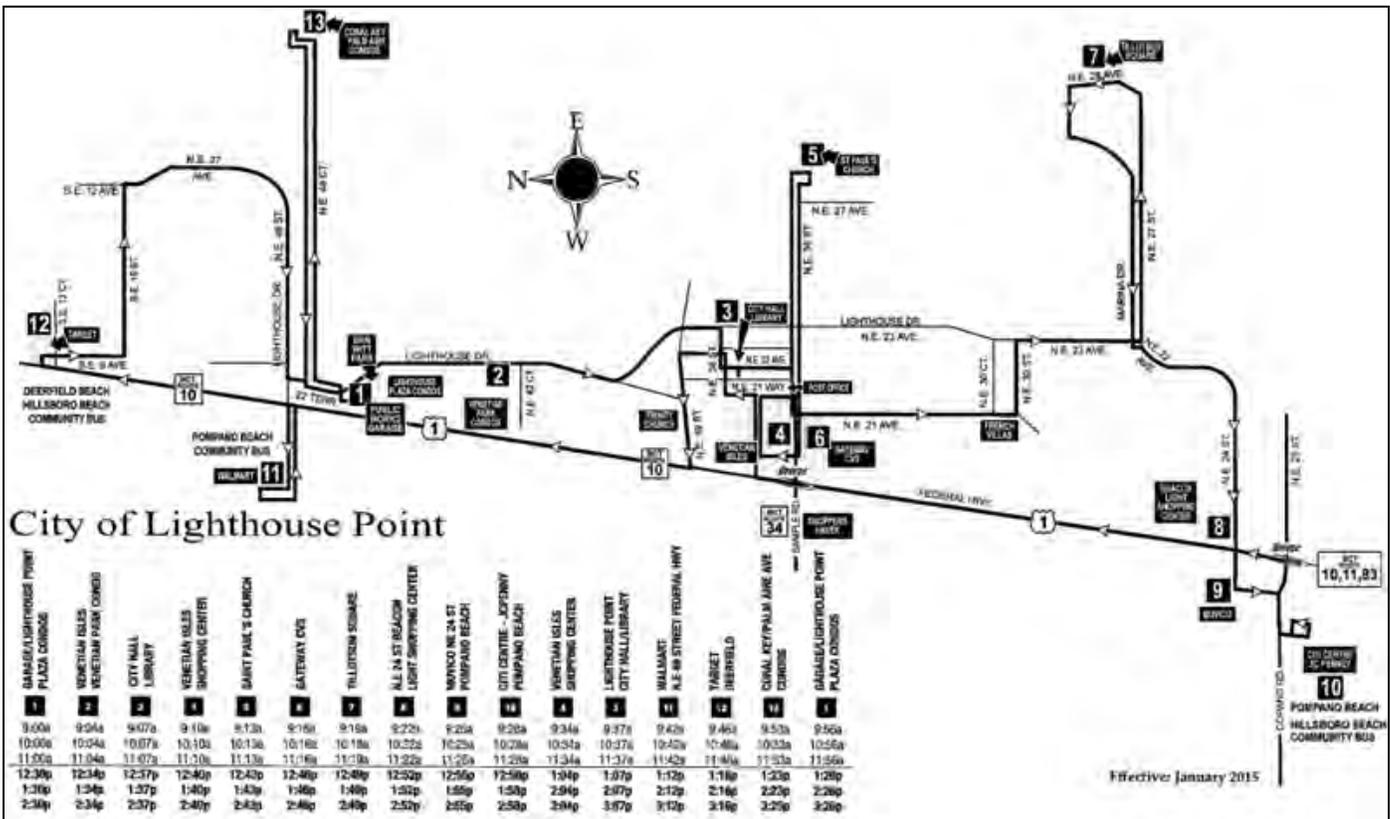
To operate the Community bus in a safe and responsible manner, in accordance with all rules and regulations. Ensure that drivers are trained and comply with policies set forth by the Department of Transportation, Broward County, and the City of Lighthouse Point.

## Mission:

To provide those who need transportation the opportunity to travel throughout the City of Lighthouse Point and communities to the immediate North and South, ensuring their safety and enjoyment through excellent customer service.

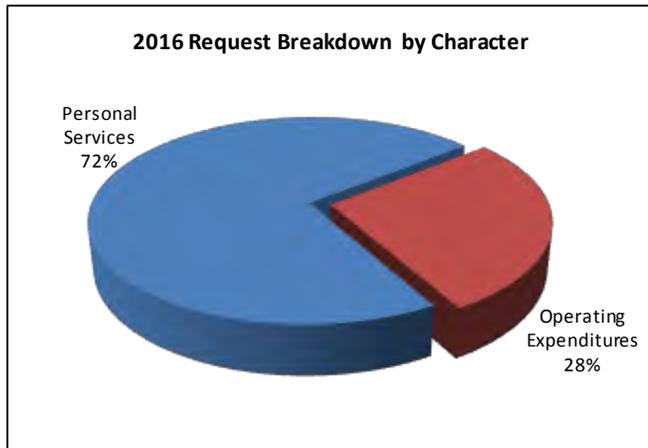
## Staffing:

The Community Bus service operates with three (3) part-time drivers, and auxiliary support from the City Mechanic and Public Works administrative staff. There are no changes to the staffing levels for FY15-16.



## General Fund—Community Bus

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Other Salary & Wages	\$ 27,496	\$ 28,233	\$ 30,275	\$ 30,000	\$ 31,180	\$ 1,180	3.9%
FICA / Medicare	2,103	2,160	2,385	2,350	2,475	125	5.3%
Workers' Compensation	1,301	1,557	1,460	1,260	1,319	59	4.7%
Drug Testing Program	158	-	-	-	65	65	100.0%
<b>Total Personal Services</b>	<b>31,059</b>	<b>31,950</b>	<b>34,120</b>	<b>33,610</b>	<b>35,039</b>	<b>1,429</b>	<b>4.3%</b>
<b>Operating Expenditures</b>							
Professional Services	-	240	80	160	160	-	0.0%
Communication Services	282	307	300	315	315	-	0.0%
Vehicle / Equipment Maintenance	4,579	5,103	3,050	3,050	4,050	1,000	32.8%
Operating Supplies / Fuel	8,770	8,427	9,100	7,625	8,775	1,150	15.1%
<b>Total Operating Expenditures</b>	<b>13,632</b>	<b>14,077</b>	<b>12,530</b>	<b>11,150</b>	<b>13,300</b>	<b>2,150</b>	<b>19.3%</b>
<b>Total Community Bus</b>	<b>\$ 44,691</b>	<b>\$ 46,026</b>	<b>\$ 46,650</b>	<b>\$ 44,760</b>	<b>\$ 48,339</b>	<b>\$ 3,579</b>	<b>8.0%</b>



**Personnel Complement**

	FY2015	FY2016
Drivers (PT)	0.82	0.82



## General Fund—Library

### Description:

Since 1965, the Lighthouse Point Library has been an education and recreation haven for all City residents. The Library's growth and enhancements over the years reflect that of the City and its changing population. The success and popularity of the City's hometown Library is evident in the number of resident card holders. Of the over 10,000 residents in Lighthouse Point, approximately 50% have a Lighthouse Point Library card. The percentage of resident library card holders exceeds all four neighboring municipal libraries in Broward County.

### Duties:

The Library offers Lighthouse Point residents 50 hours of service each week, including access to current and classic print materials, eLibrary resources, eBooks, computers/internet access, senior courses/activities, youth programming, and special speakers/events. In addition to these traditionally offered services, the Library also hosts and coordinates free community services including meetings with Broward County Property Appraiser staff, Medicare Q&As, hearing tests, voters' registration, driving courses, and print/electronic government forms.

### Mission:

To be the educational, cultural, and information portal for Lighthouse Point residents. The Lighthouse Point Library is often the first stop for residents to find help/information on topics ranging from smartphone and tablet applications to Zen Yoga, and beyond.

### Fiscal Year 2015 Highlights:

- Awarding of two AWE Early Literacy Stations by the Division of Library and Information Services at the Florida Department of State
- Creation of a 50th Anniversary Committee to promote library services, events, and fundraising
- Hosting five 50th anniversary events including three New York Times bestselling authors, one multimedia Florida History speaker, and a "Kids are WILD about the library!" day
- Increasing library exposure through numerous articles in local papers/magazines, and 50th anniversary banners throughout the City
- Becoming a President's Volunteer Service Award member and volunteer certifying agency

### Fiscal Year 2016 Objectives:

- Conclude 50th Anniversary events and fundraising with the "Party Like Its 1965!" Gala.
- Begin replacement of key furnishings with money raised by 50th Anniversary Committee
- Continue to review and revise Library policies with the Library Advisory Board in accordance with best practices
- Increase technology programs and introduce new programs

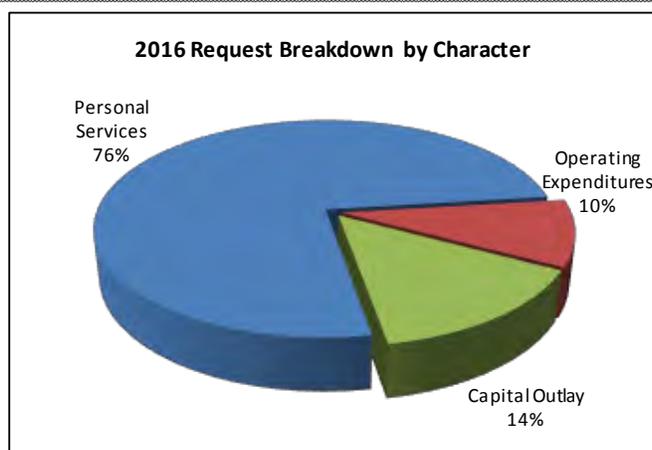
### Staffing:

There are no changes to the staffing levels for FY15-16.



## General Fund—Library

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Executive Salary	\$ 70,176	\$ 72,309	\$ 74,305	\$ 74,500	\$ 76,550	\$ 2,050	2.8%
Regular Salary	94,684	92,695	97,569	98,000	102,500	4,500	4.6%
Other Salary & Wages	22,090	25,278	32,404	28,500	34,575	6,075	21.3%
Overtime	311	129	-	600	-	(600)	-100.0%
Special Pay	6,137	4,600	4,900	4,600	4,600	-	0.0%
FICA / Medicare	14,387	14,420	15,970	15,500	16,750	1,250	8.1%
Retirement Contributions	19,012	17,221	22,599	22,600	23,525	925	4.1%
Health Insurance	6,444	12,573	15,543	15,310	17,726	2,416	15.8%
Workers' Compensation	487	468	445	390	407	17	4.4%
Drug Testing Program	101	38	50	50	65	15	30.0%
Unemployment Compensation	6,325	-	-	-	-	-	0.0%
<b>Total Personal Services</b>	<b>240,155</b>	<b>239,732</b>	<b>263,785</b>	<b>260,050</b>	<b>276,698</b>	<b>16,648</b>	<b>6.4%</b>
<b>Operating Expenditures</b>							
Contractual Services	192	192	200	200	300	100	50.0%
Travel & Per Diem	226	800	1,190	1,190	2,300	1,110	93.3%
Communication Services	587	1,005	870	500	1,932	1,432	286.4%
Utility Services	12,436	13,692	12,000	12,000	12,000	-	0.0%
Rental & Leases	-	-	1,020	340	1,020	680	200.0%
Repair & Maintenance Services	8,655	8,043	9,401	9,700	9,101	(599)	-6.2%
Printing & Binding	-	-	800	800	-	(800)	-100.0%
Licenses / Other Fees	290	181	182	1,300	1,300	-	0.0%
Office Supplies	2,336	2,844	2,000	2,000	4,861	2,861	143.1%
Education / Memberships	1,733	1,993	2,050	2,050	2,800	750	36.6%
<b>Total Operating Expenditures</b>	<b>26,455</b>	<b>28,750</b>	<b>29,713</b>	<b>30,080</b>	<b>35,614</b>	<b>5,534</b>	<b>18.4%</b>
<b>Capital Outlay</b>							
Office / Other Equipment	5,383	17,078	7,500	7,500	600	(6,900)	-92.0%
Library Materials / eBooks	43,181	40,895	52,000	52,000	52,000	-	0.0%
<b>Total Capital Outlay</b>	<b>48,564</b>	<b>57,973</b>	<b>59,500</b>	<b>59,500</b>	<b>52,600</b>	<b>(6,900)</b>	<b>-11.6%</b>
<b>Total Library</b>	<b>\$ 315,174</b>	<b>\$ 326,454</b>	<b>\$ 352,998</b>	<b>\$ 349,630</b>	<b>\$ 364,912</b>	<b>\$ 15,282</b>	<b>4.4%</b>



**Personnel Complement**

	FY2015	FY2016
Management	1.00	1.00
Administrative	2.00	2.00
Part-Time	0.83	0.83
<b>Totals</b>	<b>3.83</b>	<b>3.83</b>
<b>Volunteers</b>	<b>110</b>	<b>110</b>

## General Fund—Recreation

### Description:

The Lighthouse Point Parks and Recreation Department is committed to providing wholesome family and youth activities along with spectacular special events for our residents. The staff always strive to improve the safety and aesthetics of all city parks giving residents that special safe “Home Town” feeling.

### Duties:

The Recreation Department coordinates and supervises all City youth athletic leagues and programs as well as all City special events throughout the year. Recreation staff work closely with the City Public Works Department in the daily maintenance and upkeep of all city parks, facilities and athletic fields, and also coordinate the smooth operation of the Lighthouse Point Tennis Center, along with the running of all City youth camp programs.

### Mission:

To provide high-quality Parks and Recreation facilities, programs and services that meet the needs of City residents in a small town setting.

### Fiscal Year 2015 Highlights:

- Completion of the Playground 2015 project at Frank McDonough Park
- Refurbishing of the 2007 playground at Dan Witt Park
- Reconditioning of two (2) clay tennis courts at the Tennis Center
- Contracted with a vendor for athletic field maintenance
- Successful special event programs throughout the year

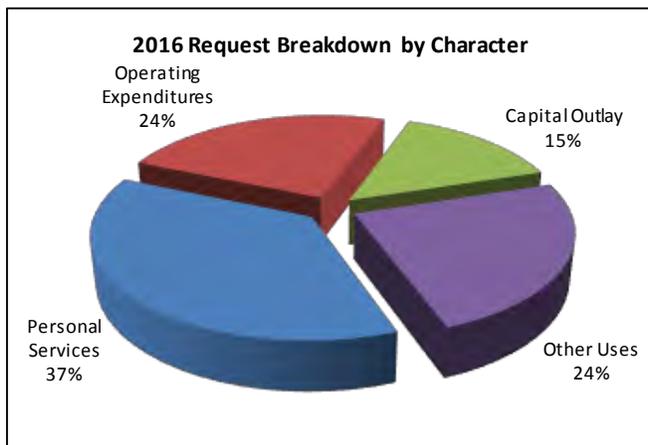
### Staffing:

There are no changes to the staffing levels for FY15-16.



# General Fund—Recreation

Character / Object	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Personal Services</b>							
Executive Salary	\$ 100,633	\$ 103,691	\$ 106,554	\$ 98,600	\$ 81,120	\$ (17,480)	-17.7%
Regular Salary	50,502	52,021	53,474	53,750	55,079	1,329	2.5%
Other Salary & Wages	51,367	29,605	34,053	32,500	37,710	5,210	16.0%
Special Pay	6,435	6,493	6,500	75,530	4,700	(70,830)	-93.8%
FICA / Medicare	15,850	14,065	15,125	19,200	13,400	(5,800)	-30.2%
Retirement Contributions	20,339	20,949	21,602	17,000	10,150	(6,850)	-40.3%
Health Insurance	16,469	13,457	14,880	14,880	16,972	2,092	14.1%
Workers' Compensation	7,831	8,570	8,100	6,610	6,938	328	5.0%
Drug Testing Program	253	494	50	400	500	100	25.0%
<b>Total Personal Services</b>	<b>269,679</b>	<b>249,346</b>	<b>260,338</b>	<b>318,470</b>	<b>226,569</b>	<b>(91,901)</b>	<b>-28.9%</b>
<b>Operating Expenditures</b>							
Contractual Services	1,486	12,768	4,100	4,150	5,000	850	20.5%
Communication Services	1,046	1,169	1,450	900	950	50	5.6%
Utility Services	60,339	59,133	58,000	57,050	59,000	1,950	3.4%
Repair & Maintenance Services	16,487	7,184	22,400	22,900	30,700	7,800	34.1%
Printing & Binding	558	363	600	600	600	-	0.0%
Background Checks	1,050	254	500	500	500	-	0.0%
Operating Supplies	1,933	1,927	14,100	10,900	4,400	(6,500)	-59.6%
Events	22,961	24,221	25,000	24,068	26,000	1,932	8.0%
Athletic Supplies / Uniforms	17,728	19,806	16,000	16,000	16,000	-	0.0%
Community Decorations	3,375	4,185	4,500	3,375	4,000	625	18.5%
Education / Training	-	-	-	-	1,500	1,500	100.0%
<b>Total Operating Expenditures</b>	<b>126,962</b>	<b>131,009</b>	<b>146,650</b>	<b>140,443</b>	<b>148,650</b>	<b>8,207</b>	<b>5.8%</b>
<b>Capital Outlay</b>							
Equipment / Vehicles	733	1,073	-	-	33,600	33,600	100.0%
Improvements Other Than Buildings	56,873	16,481	155,000	230,000	56,300	(173,700)	-75.5%
<b>Total Capital Outlay</b>	<b>57,606</b>	<b>17,554</b>	<b>155,000</b>	<b>230,000</b>	<b>89,900</b>	<b>(140,100)</b>	<b>-60.9%</b>
<b>Other Uses</b>							
Other Uses - Transfers Out	122,000	114,000	136,565	145,000	149,368	4,368	3.0%
<b>Total Other Uses</b>	<b>122,000</b>	<b>114,000</b>	<b>136,565</b>	<b>145,000</b>	<b>149,368</b>	<b>4,368</b>	<b>3.0%</b>
<b>Total Recreation</b>	<b>\$ 576,248</b>	<b>\$ 511,909</b>	<b>\$ 698,553</b>	<b>\$ 833,913</b>	<b>\$ 614,487</b>	<b>\$ (219,426)</b>	<b>-26.3%</b>



	Personnel Complement	
	FY2015	FY2016
Management	1.00	1.00
General	1.00	1.00
Part-Time	0.49	0.49
<b>Totals</b>	<b>2.49</b>	<b>2.49</b>



## Tennis Center Fund

### Description:

The primary operations of the Lighthouse Point Tennis Center are accounted for in the Tennis Center Fund, which is funded just over 58% by a General Fund transfer. There are a large number of patrons, including annual and seasonal members and daily walk-ins. Contract staff provide individual and group lessons.

### Duties:

Administration of the Tennis Center programs, including daily play, leagues, pro-shop sales, and maintenance and upkeep of the facility and all courts. Additionally, staff are tasked with maintaining the membership base, allowing for a diverse and highly utilized recreation facility.

### Mission:

To provide high quality, innovative and fun tennis programs and services for our members and residents, from beginners to advanced tennis players.

Source / Use	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Revenues (Sources)</b>							
Membership	\$ 38,822	\$ 60,805	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0%
Daily Use	16,317	14,977	16,000	16,000	16,000	-	0.0%
Lighting Fees	637	660	800	800	800	-	0.0%
Revenue Sharing	11,979	15,000	15,000	15,000	15,000	-	0.0%
Contributions	2,205	1,000	1,000	1,000	1,000	-	0.0%
Transfer from General Fund	95,000	95,000	116,565	116,565	129,368	12,803	11.0%
Use of Budget Surplus	2,988	12,985	-	782	-	(782)	0.0%
<b>Total Revenues (Sources)</b>	<b>167,948</b>	<b>200,427</b>	<b>209,365</b>	<b>210,147</b>	<b>222,168</b>	<b>12,021</b>	<b>5.7%</b>
<b>Expenditures (Uses)</b>							
<b>Personal Services</b>							
Regular Salary	92,369	106,609	111,909	109,000	116,950	7,950	7.3%
Other Salary & Wages	13,891	17,419	17,516	17,250	15,650	(1,600)	-9.3%
Special Pay	4,029	4,019	4,400	4,150	4,400	250	6.0%
FICA / Medicare	7,535	9,593	10,335	10,000	10,600	600	6.0%
Retirement Contributions	10,889	11,216	11,585	11,585	11,950	365	3.2%
Health Insurance	12,069	12,457	13,880	13,880	15,972	2,092	15.1%
Workers' Compensation	2,715	3,037	2,690	3,030	3,181	151	5.0%
Drug Testing Program	-	-	50	50	65	15	30.0%
<b>Total Personal Services</b>	<b>143,497</b>	<b>164,350</b>	<b>172,365</b>	<b>168,945</b>	<b>178,768</b>	<b>9,823</b>	<b>5.8%</b>
<b>Operating Expenditures</b>							
Contractual Services	1,852	5,437	5,000	5,000	5,000	-	0.0%
Communication Services	385	411	500	500	500	-	0.0%
Utility Services	12,105	11,894	11,000	11,500	12,000	500	4.3%
Rental & Leases	-	-	-	-	-	-	0.0%
Repair and Maintenance Services	9,492	10,561	13,500	13,007	15,500	2,493	19.2%
Printing & Binding	-	-	-	-	-	-	0.0%
Promotional Activities	150	719	1,000	1,000	1,000	-	0.0%
Operating Supplies	468	359	1,000	2,200	2,400	200	9.1%
<b>Total Operating Expenditures</b>	<b>24,451</b>	<b>29,382</b>	<b>32,000</b>	<b>33,207</b>	<b>36,400</b>	<b>3,193</b>	<b>9.6%</b>
<b>Capital Outlay</b>							
Machinery & Equipment	-	6,695	5,000	7,995	7,000	(995)	-12.4%
<b>Total Capital Outlay</b>	<b>-</b>	<b>6,695</b>	<b>5,000</b>	<b>7,995</b>	<b>7,000</b>	<b>(995)</b>	<b>-12.4%</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 167,948</b>	<b>\$ 200,427</b>	<b>\$ 209,365</b>	<b>\$ 210,147</b>	<b>\$ 222,168</b>	<b>\$ 12,021</b>	<b>5.7%</b>

## Garbage and Trash Fund

### Description:

The Garbage and Trash Fund accounts for the collection and disposal of all solid waste materials generated by City residents. Services are provided through a contract with Waste Management, Inc. Solid Waste Fees are billed on residents' water/sewer bills with Broward County on a quarterly basis.

### Duties:

Collection of regular solid waste and recycled materials and bulk items, including landscape debris, white goods (appliances), and any other non-hazardous waste. The City also provides quarterly hazardous waste disposal events in cooperation with Waste Management, to ensure proper disposal of hazardous materials such as paint, chemicals, used oils, electronics, etc.

### Mission:

To ensure that all trash generated by residents is collected on schedule, in adherence to the City's ordinance on Solid Waste collection, in the interest of public health and safety.

Source / Use	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Revenues (Sources)</b>							
Garbage/Solid Waste Fees	\$ 1,966,220	\$ 1,798,299	\$ 1,816,000	\$ 1,810,000	\$ 1,850,500	\$ 40,500	2.2%
Intergovernmental	161,217	-	-	-	-	-	0.0%
Interest	1,325	1,539	1,000	1,000	1,000	-	0.0%
Recycling Proceeds	65,985	15,398	60,000	60,000	60,000	-	0.0%
Use of Budget Surplus	48,471	129,063	-	10,934	-	(10,934)	-100.0%
<b>Total Revenues (Sources)</b>	<b>2,243,218</b>	<b>1,944,298</b>	<b>1,877,000</b>	<b>1,881,934</b>	<b>1,911,500</b>	<b>29,566</b>	<b>1.6%</b>
<b>Expenditures (Uses)</b>							
<b>Operating Expenditures</b>							
Other Professional Services	-	37	-	279	500	221	79.2%
Sanitation Contract	2,021,270	1,803,710	1,816,000	1,816,000	1,830,000	14,000	0.8%
Operating Supplies / Expenses	166,948	1,552	1,500	10,655	26,000	15,345	144.0%
<b>Total Operating Expenditures</b>	<b>2,188,218</b>	<b>1,805,298</b>	<b>1,817,500</b>	<b>1,826,934</b>	<b>1,856,500</b>	<b>29,566</b>	<b>1.6%</b>
<b>Other Uses</b>							
Transfer to General Fund	55,000	55,000	55,000	55,000	55,000	-	0.0%
Transfer to Infrastructure Fund	-	84,000	-	-	-	-	0.0%
Budget Surplus	-	-	4,500	-	-	-	0.0%
<b>Total Other Uses</b>	<b>55,000</b>	<b>139,000</b>	<b>59,500</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 2,243,218</b>	<b>\$ 1,944,298</b>	<b>\$ 1,877,000</b>	<b>\$ 1,881,934</b>	<b>\$ 1,911,500</b>	<b>\$ 29,566</b>	<b>1.6%</b>

**Description:**

The Debt Service Fund accounts for all activity related to the City's outstanding Notes Payable, which were issued to refund the 2002 General Obligation Bond issue. The current notes payable will be fully paid off in 2020. The City levies a separate voted debt millage to meet the debt service requirements.

The expenditures are based upon amortization schedules, and therefore annual amounts due are stable. However, the fund balance does fluctuate slightly since ad valorem proceeds are not 100% predictable. The goal is to break even each year, however should any year end with a surplus or deficit, the City may use that surplus to lower the following year's millage rate, or increase the millage rate to ensure the fund is solvent. As shown in the schedule below, the budget for FY 2015/16 uses \$5,000 of available fund balance, which helps lower the millage rate slightly.

As mentioned previously, the City is very conservative with the issuance of debt for capital projects and expenditures. There are currently no long term capital expenditure or infrastructure projects being planned that would require the issuance of debt.

Source / Use	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Revenues (Sources)</b>							
Ad Valorem Taxes	\$ 462,261	\$ 414,912	\$ 409,100	\$ 409,000	\$ 402,659	\$ (6,341)	-1.6%
Interest	66	64	-	60	60	-	0.0%
Use of Budget Surplus	3,903	-	-	-	5,000	5,000	100.0%
<b>Total Revenues (Sources)</b>	<b>466,230</b>	<b>414,976</b>	<b>409,100</b>	<b>409,060</b>	<b>407,719</b>	<b>(1,341)</b>	<b>-0.3%</b>
<b>Expenditures (Uses)</b>							
<b>Debt Service</b>							
Principal	336,778	343,417	350,244	350,244	357,045	6,801	1.9%
Interest	70,941	64,301	57,475	57,474	50,674	(6,800)	-11.8%
<b>Total Debt Service</b>	<b>407,719</b>	<b>407,719</b>	<b>407,719</b>	<b>407,718</b>	<b>407,719</b>	<b>1</b>	<b>0.0%</b>
<b>Other Uses</b>							
Transfer to General Fund	58,511	-	-	-	-	-	0.0%
Budget Surplus	-	7,257	1,381	1,342	-	(1,342)	100.0%
<b>Total Other Uses</b>	<b>58,511</b>	<b>7,257</b>	<b>1,381</b>	<b>1,342</b>	<b>-</b>	<b>(1,342)</b>	<b>-100.0%</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 466,230</b>	<b>\$ 414,976</b>	<b>\$ 409,100</b>	<b>\$ 409,060</b>	<b>\$ 407,719</b>	<b>\$ (1,341)</b>	<b>-0.3%</b>

# Stormwater Fund

## Description:

The Stormwater Fund accounts for the City's comprehensive drainage infrastructure. Lighthouse Point is a coastal City with a large number of waterways. Residents rely on an efficient drainage system that directs rainwater to canals to prevent flooding and ultimately, property damage. A Stormwater Assessment is charged to each property owner based on the number of applicable Equivalent Stormwater Units (ESU's), which is equal in size to the average single family residential lot.

## Duties:

Public Works staff are tasked with repairs to the system, upgrades and enhancements in areas of need, periodic cleaning of storm drains/catch basins, and ensuring the City is in compliance with all State and local regulations, including those set forth by the Department of Environmental Protection.

## Mission:

To ensure that rain and surface water is routed through the City's drainage infrastructure, in the most efficient manner, so as to keep roadways and property safe and free of hazard.

Source / Use	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	Chg from FY15 Proj	
	Actual	Actual	Adopt. Budget	Projected	Adopted	\$	%
<b>Revenues (Sources)</b>							
Stormwater Fees	\$ 269,845	\$ 269,802	\$ 265,000	\$ 269,384	\$ 265,000	\$ (4,384)	-1.6%
Interest	1,040	3,590	1,000	2,500	1,500	(1,000)	-40.0%
Contributions	-	-	-	225,000	-	(225,000)	-100.0%
Use of Budget Surplus	-	-	405,500	529,639	292,550	(237,089)	-44.8%
<b>Total Revenues (Sources)</b>	<b>270,884</b>	<b>273,393</b>	<b>671,500</b>	<b>1,026,523</b>	<b>559,050</b>	<b>(467,473)</b>	<b>-45.5%</b>
<b>Expenditures (Uses)</b>							
<b>Operating Expenditures</b>							
Professional Services	17,666	44,054	16,500	111,500	37,500	(74,000)	-66.4%
Other fees	-	750	-	5,023	5,050	27	0.5%
Repair & Maintenance Services	206	21,205	25,000	17,000	36,500	19,500	114.7%
<b>Total Operating Expenditures</b>	<b>17,871</b>	<b>66,009</b>	<b>41,500</b>	<b>133,523</b>	<b>79,050</b>	<b>(54,473)</b>	<b>-40.8%</b>
<b>Capital Outlay</b>							
Improvements	60,426	30,665	600,000	863,000	425,000	(438,000)	-50.8%
<b>Total Capital Outlay</b>	<b>60,426</b>	<b>30,665</b>	<b>600,000</b>	<b>863,000</b>	<b>425,000</b>	<b>(438,000)</b>	<b>-50.8%</b>
<b>Other Uses</b>							
Transfer to General Fund	-	-	30,000	30,000	55,000	25,000	83.3%
Budget Surplus	192,587	176,719	-	-	-	-	100.0%
<b>Total Other Uses</b>	<b>192,587</b>	<b>176,719</b>	<b>30,000</b>	<b>30,000</b>	<b>55,000</b>	<b>25,000</b>	<b>83.3%</b>
<b>Total Expenditures (Uses)</b>	<b>\$ 270,885</b>	<b>\$ 273,393</b>	<b>\$ 671,500</b>	<b>\$ 1,026,523</b>	<b>\$ 559,050</b>	<b>\$ (467,473)</b>	<b>-45.5%</b>

## Overview

Each year, the City budgets for capital projects and purchases in the five budgeted funds. Additionally, the City has a five-year rolling plan for Infrastructure expenditures. Capital assets, for the purposes of budgeting, accounting, and financial reporting, include land, buildings and land improvements, equipment and fixtures, vehicles, and infrastructure, which have an initial, individual cost of more than \$500 and an estimate useful life in excess of one year.

Infrastructure expenditures are improvements to the City's bridges, canals, roads, seawalls, stormwater facilities, and recreational areas. The City maintains a list of Multiyear Cyclical Expenditures for infrastructure, which is updated each year and provides for the maintenance and improvements of all major City Infrastructure. Although the main focus of this list is capital expenditures, some of the items are maintenance in nature, such as dredging of canals. This list also notes the funding source and the provider of services. Additionally, some of these expenditures are funded by the Infrastructure Fund, which does not have an annually adopted budget.

## General Fund

The following table lists the capital purchase and projects for the General Fund in FY 2015/16:

Department	Description	Amount	Detail
<b>Mayor's Office</b>	Laptop Computer	\$1,500	The Mayor's current computer is beyond its useful life and no longer under Windows support
<b>Finance &amp; Administration</b>	Employee Self Service (ESS) software module	\$8,575	The system will allow employees to enroll and request changes in benefits, access their payroll records, and print W2's and pay stubs.
<b>Support Services</b>	IT Infrastructure Projects	\$50,000	Based on the strategic plan provided by the City's IT services contractor
<b>Police Department</b>	Ford Fusion Hybrid Administrative Vehicle	\$26,638	Replacement of one (1) administrative vehicle. Hybrid electric engine will result in significant savings in fuel costs
<b>Fire Rescue</b>	Turn-Out Gear	\$4,200	Replacement of two (2) sets of gear, as part of the Fire Chief's replacement plan for bunker gear
<b>Public Works</b>	Ford F150 Work Truck	\$25,000	Replace one (1) aging fleet vehicle
	Ford Explorer	\$26,000	Replace Director's vehicle, currently over 12 years old
	Asphalt Planar	\$18,000	Attachment for skid steer for repairing roadways
	Equipment Trailer	\$5,000	Heavy duty trailer for skid steer and other equipment
<b>Library</b>	Touchscreen Monitor for Patron Information System	\$600	Provides news, updates, and schedule for the Library's patrons
	Books, eBooks, and Publications	\$52,000	Annual purchases of books and publications, including eBooks; Partially supported by the CDBG grant (\$7,000)
<b>Recreation</b>	Landscaping	\$15,000	Periodic mulching, sod, and tree plantings in City parks
	Ash Mills Pavilion Improvements	\$36,300	Improvements to building, including new central air conditioning, carpeting, paint, furniture, remodeled kitchen
	Ford C-Max Hybrid	\$23,000	Replace Director's vehicle, currently over 12 years old. Hybrid electric engine will result in significant savings in fuel costs.
	Ice Machines	\$3,400	Ice machines for Dan Witt Park and Ash Mills Pavilion
	Frank McDonough Park Bleachers	\$5,000	Two (2) sets of bleachers
	Frank McDonough Park Scoreboard	\$7,000	New electronic scoreboard
<b>Grand Total</b>		<b>\$307,213</b>	

# Capital Improvements

## Infrastructure Expenditures Summary

Year	Funding	Bridges	Canals	Roads	Seawalls	Stormwater	Parks & Rec	Total
2016	Budget	\$130,000	\$100,000	\$350,000	\$30,000	\$750,000	\$52,000	\$1,412,000
	Funding Source	Infrastructure Fund	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2017	Budget	\$130,000	\$0	\$200,000	\$30,000	\$150,000	\$30,500	\$540,500
	Funding Source	Infrastructure Fund		Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2018	Budget	\$0	\$100,000	\$200,000	\$30,000	\$150,000	\$67,000	\$547,000
	Funding Source	FDOT Funded Bridge #867202 Replacement \$1,500,000	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2019	Budget	\$180,000	\$0	\$100,000	\$30,000	\$50,000	\$35,000	\$395,000
	Funding Source	Install Guardrails and Crash Cushions on Multiple Bridges		Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	
2020	Budget	\$2,500,000	\$100,000	\$100,000	\$30,000	\$30,000	\$79,000	\$2,839,000
	Funding Source	Bond/Loan/Grant. *Work performed later than 2020	Infrastructure Fund / Marine Fund	Infrastructure Fund	Infrastructure Fund	Stormwater Utility	General Fund	

**Infrastructure Expenditures—Bridges**

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2016	Repairs to Bridges #867200 & #867201 & #867209	Bridge repairs based upon FDOT inspections	\$130,000	Infrastructure Fund	Outside Contractors
2017	Repairs to Bridges #867203 & #867207 & #867208	Bridge repairs based upon FDOT inspections	\$130,000	Infrastructure Fund	Outside Contractors
2018	Replacement of Bridge #867202 over the Ibis Waterway	Replacement scheduled for 2018 of structurally deficient bridge	\$1,500,000	FDOT	Outside Contractors provided by FDOT
2019	Multiple Bridges	Install Guardrails and Crash Cushions. Bridge repairs based upon FDOT inspections	\$180,000	Infrastructure Fund	Outside Contractors
*2020 out years	Replacement of Bridge #867205, Sample Road	Currently in fair condition. *Work will be performed later than 2020.	\$2,500,000	Bond/Loan/Grant	Outside Contractors

**Infrastructure Expenditures—Canals**

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2016	Various Canals	Dredge areas identified by Hydrographic Survey	\$100,000	Infrastructure Fund / Marine Fund	Outside Contractor
2017	none				
2018	Various Canals	Dredge areas identified by Hydrographic Survey	\$100,000	Infrastructure Fund / Marine Fund	Outside Contractor
2019	none				
2020	Various Canals	Dredge areas identified by Hydrographic Survey	\$100,000	Infrastructure Fund / Marine Fund	Outside Contractor

## Capital Improvements

### Infrastructure Expenditures—Roads

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2016	Marina Area	Mill and Pave	\$350,000	Infrastructure Fund	Outside Contractor
2017	NE 40 St. to NE 44 St. and NE 22 Ave. west of Lighthouse Dr.	Mill and Pave	\$200,000		
2018	Streets north of Sample Rd. to NE 39 St.	Mill and Pave	\$200,000		
2019	Streets to be determined	Mill and Pave	\$100,000		
2020	Streets to be determined	Mill and Pave	\$100,000		

### Infrastructure Expenditures—Seawalls

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2016	NE 39 St. canal ends	Repair cracks and separations	\$20,000	Infrastructure Fund	Outside Contractor
	NE 48 St. and NE 22 Ave.	Repair cracks and separations	\$10,000		
2017	Between canals along NE 39 St.	Reline equalizer pipes	\$30,000		
2018	Between canals along NE 39 St.	Reline equalizer pipes	\$30,000		
2019	Between canals along NE 39 St.	Reline equalizer pipes	\$30,000		
2020	Between canals along NE 39 St.	Reline equalizer pipes	\$30,000		

Infrastructure Expenditures—Stormwater

Date	Location	Description	Estimated Cost	Funding Source	Performed By
2016	NE 27 St. and NE 27 Ave., Marina Area	System in poor condition and needs to be replaced	\$400,000	Stormwater Utility	Outside Contractor
	NE 51 St. and NE 24 Ave.	Upsize stormwater piping	\$350,000	Stormwater Utility / RET	
2017	NE 27 Ct. and NE 28 St. from NE 26 Ave. to NE 28 Ave.	System in poor condition and needs to be replaced	\$150,000	Stormwater Utility	
2018	NE 38 St. from NE 21 Way to NE 22 Ave.	System in poor condition and needs to be replaced	\$150,000	Stormwater Utility	
2019	NE 21 Ter. to NE 26 St.	Increase capacity to drain NE 21 Ter.	\$50,000	Stormwater Utility	
2020	NE 35 St. and NE 23 Ave.	Add additional catch basins along NE 23 Ave.	\$30,000	Stormwater Utility	

Infrastructure Expenditures—Parks & Recreation

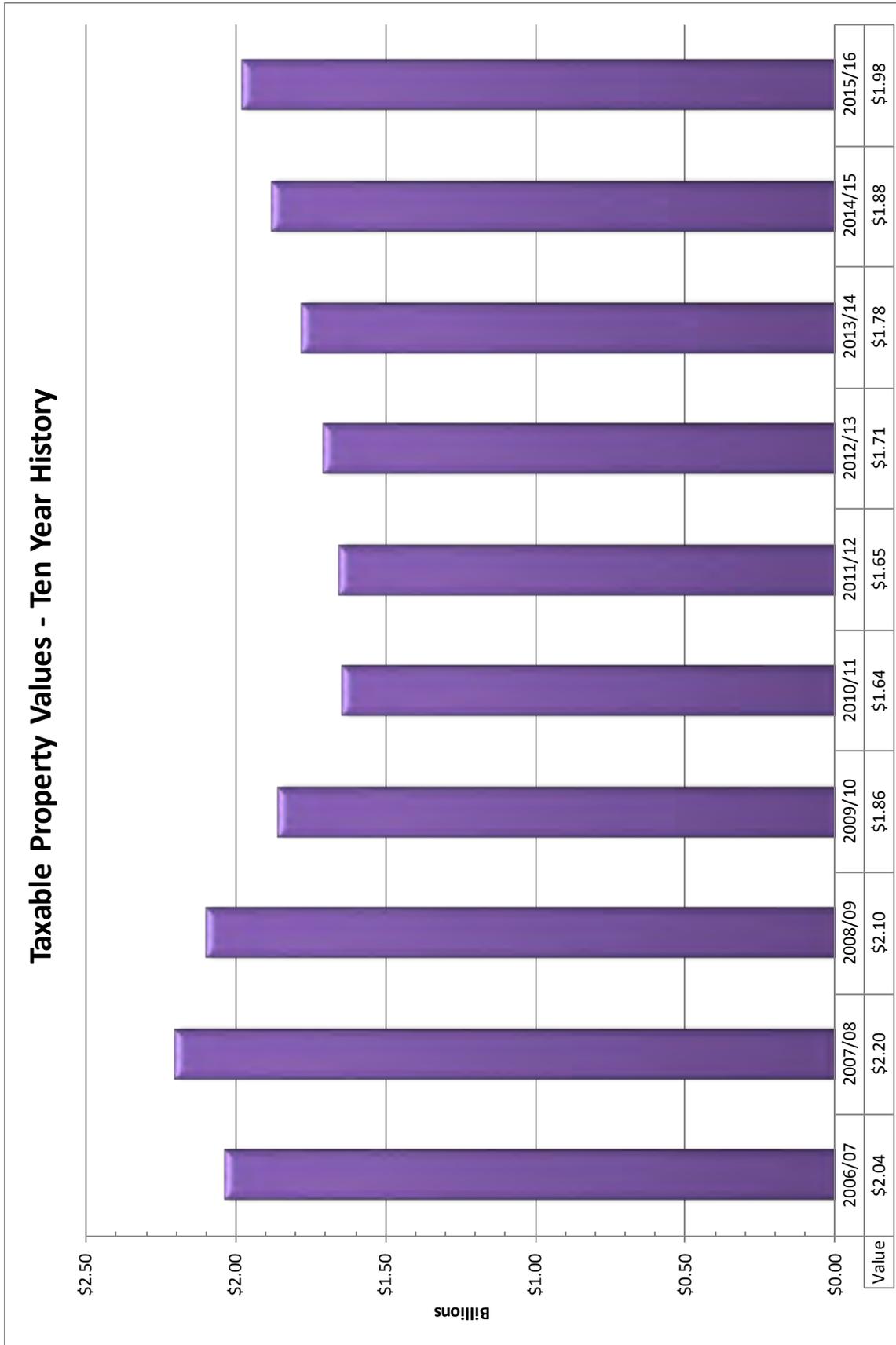
Date	Location	Description	Estimated Cost	Funding Source	Performed By
2016	Tennis Center	Resurface 2 clay courts	\$7,000	General Fund	Outside Contractor
	Frank McDonough Park	Improvements to Ash Mills Pavilion	\$38,000		
		Scoreboard	\$7,000		
2017	Tennis Center	Resurface 3 clay courts	\$10,500		
	Frank McDonough Park	Construct patio at Ash Mills Pavilion	\$20,000		
2018	Tennis Center	Resurface 2 clay courts	\$7,000		
	Dan Witt Park	Replace playground equipment and turf	\$60,000		
2019	Tennis Center	Resurface 2 clay courts	\$7,000		
	Dan Witt Park	Sealcoat and stripe parking lot	\$8,000		
	Frank McDonough Park	Replace wood fence	\$20,000		
2020	Frank McDonough Park	Replace playground equipment and turf	\$60,000		
		Sealcoat and stripe parking lot	\$12,000		
	Tennis Center	Resurface 2 clay courts	\$7,000		

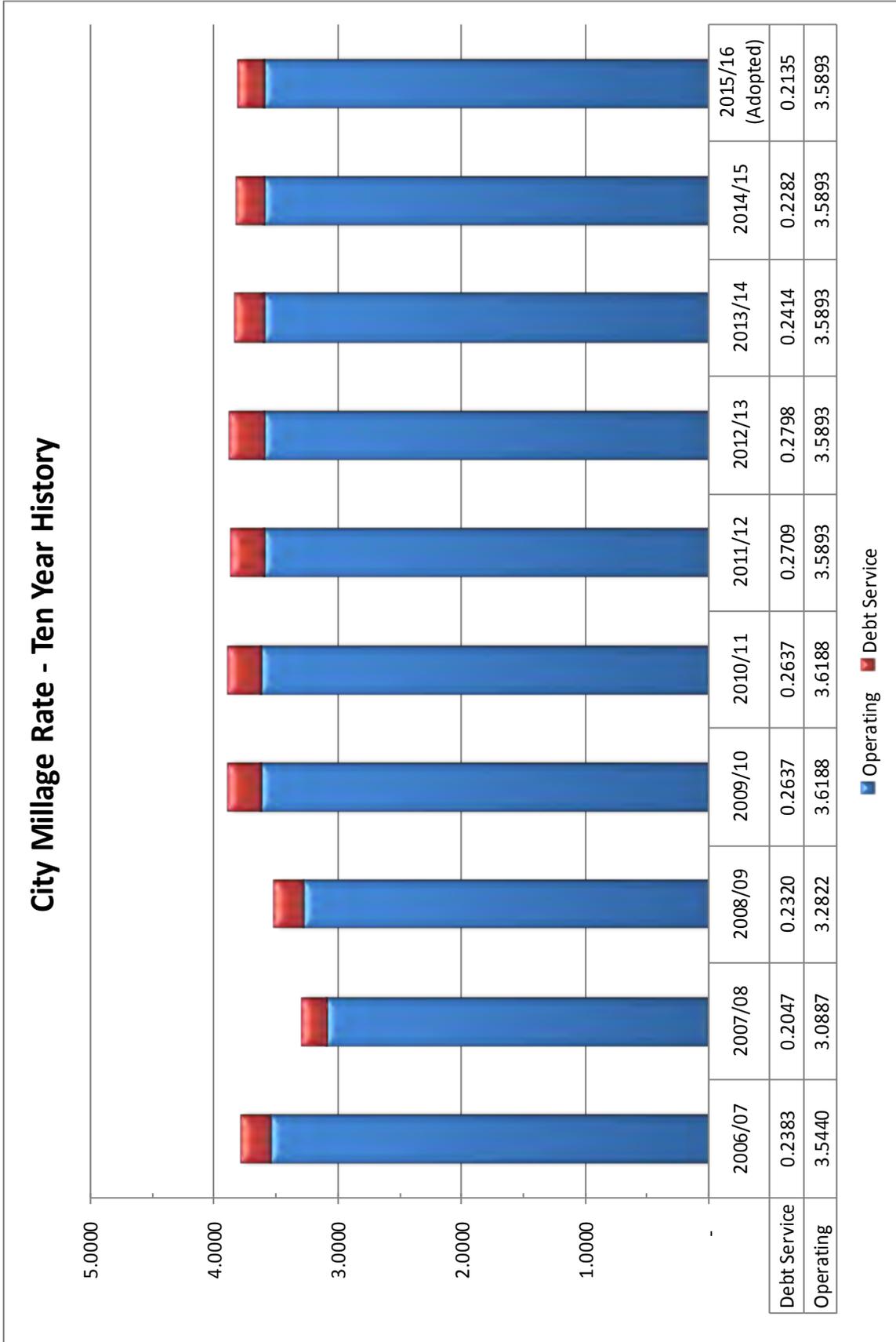


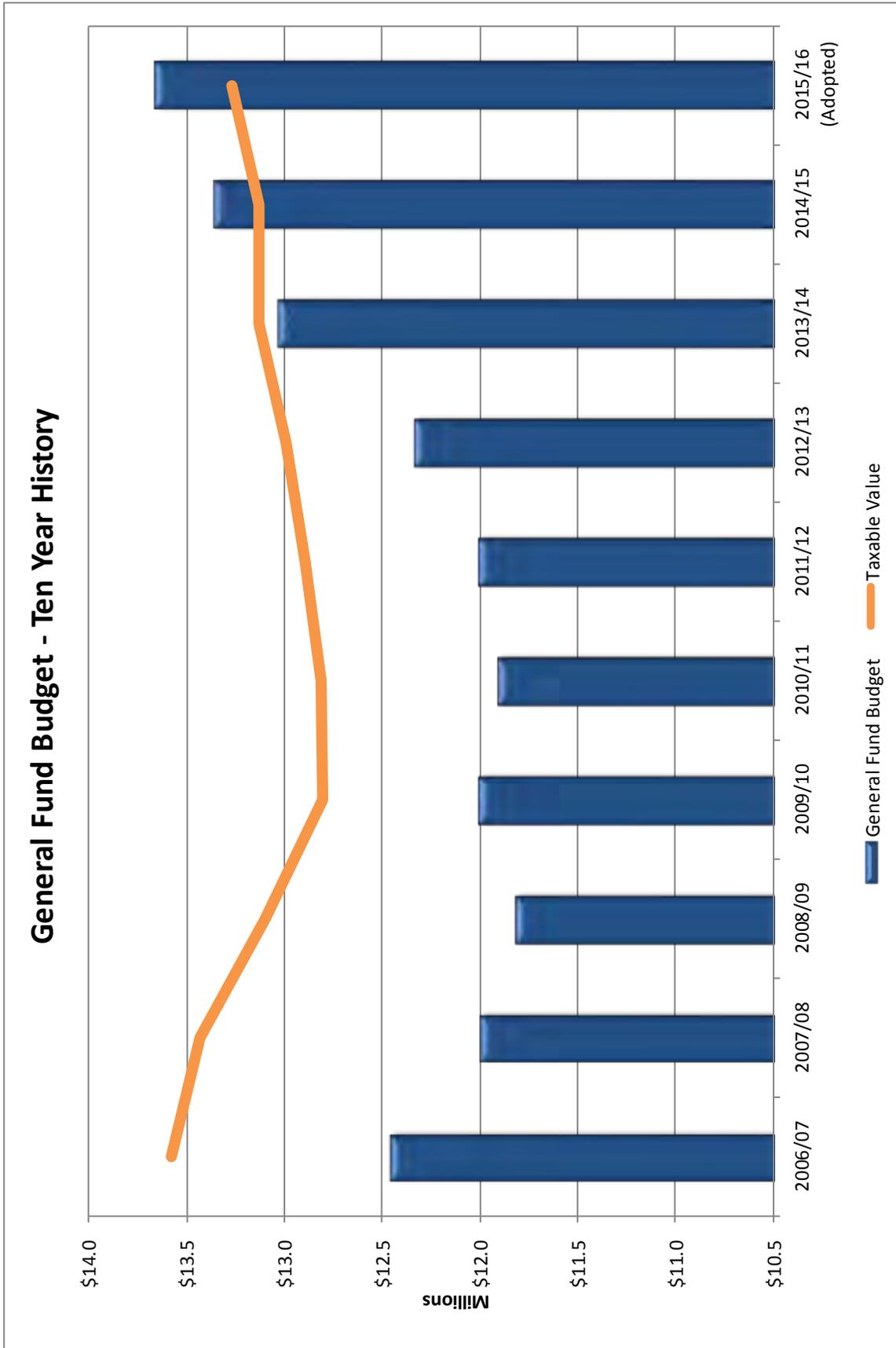
# Supplementary Information—Staffing by Fiscal Year

## Staffing by Fiscal Year - Since 2007

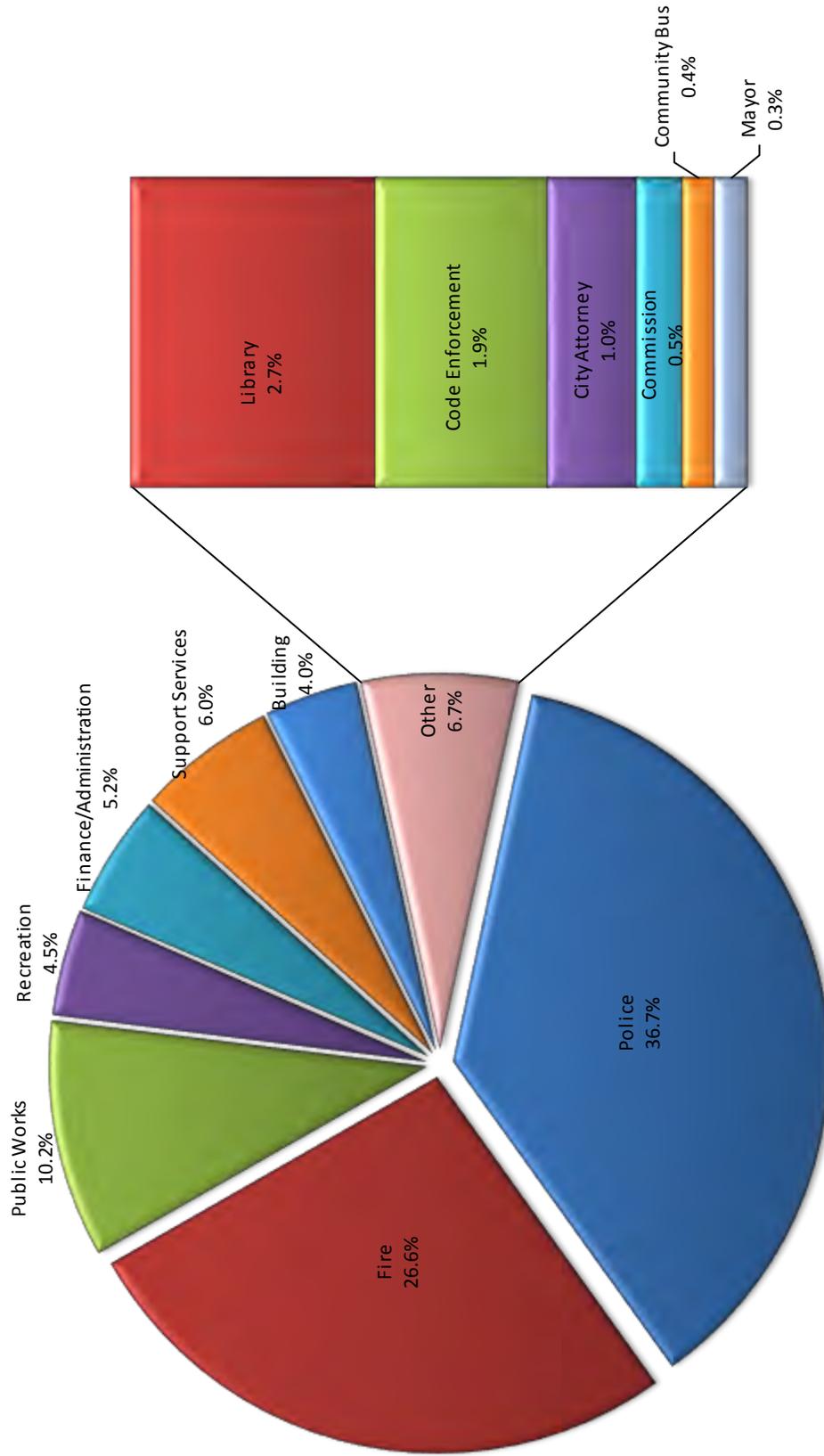
Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 Adopted
<b>General Government</b>										
City Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance/Administration	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Subtotal	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
<b>Public Safety</b>										
Police	44.08	43.08	42.60	43.00	43.00	43.03	43.03	43.03	43.03	42.03
Fire	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
Building	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.00
Code Enforcement	3.47	3.07	3.07	3.07	3.07	3.00	3.00	3.00	3.00	3.00
Subtotal	77.55	76.15	75.67	76.07	76.07	76.03	75.03	75.03	76.03	75.03
Public Works	17.00	17.00	15.00	15.00	14.00	12.00	12.00	12.00	12.00	12.00
Transportation	1.09	1.09	1.09	0.88	0.88	0.88	0.88	0.88	0.82	0.82
<b>Culture/Recreation</b>										
Library	5.30	4.30	3.95	3.45	4.45	4.45	3.45	3.45	3.83	3.83
Recreation	6.04	6.04	6.04	6.04	6.04	6.04	6.04	6.04	6.01	6.01
Subtotal	11.34	10.34	9.99	9.49	10.49	10.49	9.49	9.49	9.84	9.84
<b>Total</b>	<b>118.98</b>	<b>116.58</b>	<b>112.75</b>	<b>112.44</b>	<b>112.44</b>	<b>110.40</b>	<b>108.40</b>	<b>108.40</b>	<b>109.69</b>	<b>108.69</b>

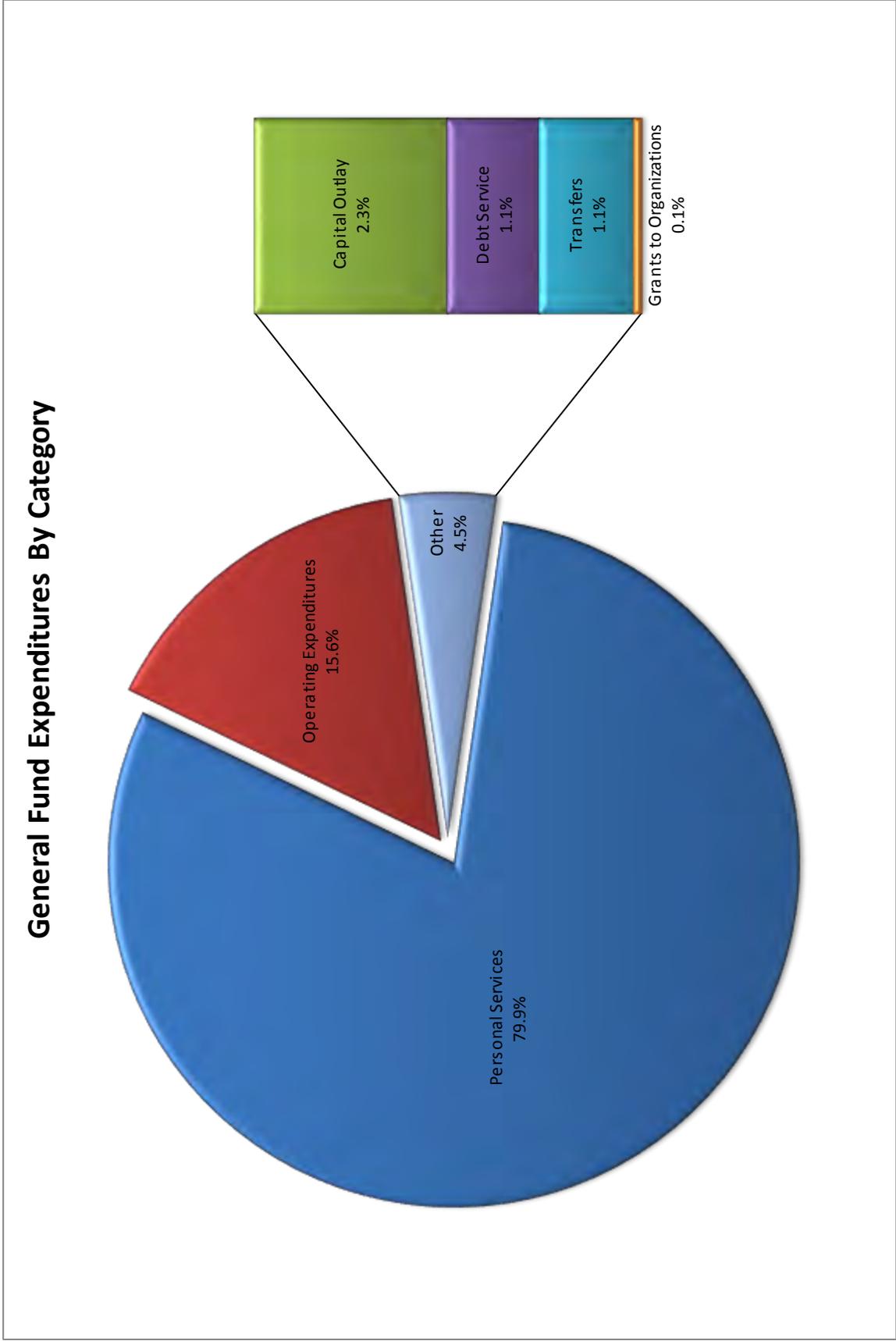






**General Fund Expenditures By Department**





**Accounting System:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity or fund.

**Activity:** A specific unit of work or service performed.

**Ad Valorem Tax:** Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars). Appropriation. The authorization by the governing body to make payments or incur obligations for specific purposes.

**Amended Budget:** The Adopted Budget as formally adjusted by the City Council.

**Appropriation:** An authorization made by the City Council which permits officials to incur encumbrances or obligations against and to make expenditures of City controlled governmental dollar resources. Appropriations are usually made for fixed dollar amounts and are typically granted for a one (1) fiscal year period.

**Assessed Values:** The estimated dollar value placed upon real and personal property by the Broward County Property Appraiser's office as the basis for levying property taxes.

**Assets:** Property owned by the City which has book or appraised monetary value.

**Audit:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls.

**Balance Sheet:** A statement purporting to present the financial position of an entity or fund by disclosing the value of its assets, liabilities, and equities as of a specified date.

**Balanced Budget:** Occurs when planned expenditures equal anticipated revenues. Anticipated revenues includes all forecasted revenues plus other sources including transfers and use of fund balance.

**Bond:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**Budget Basis:** The specific method used to estimate financing sources and uses in the budget.

**Budget Calendar:** The schedule of key dates or milestones which the City follows in the preparation, processing and adoption of the budget.

**Budget Document:** The official written statement prepared by the Finance Department and supporting staff, which presents the Proposed Budget to the City Commission.

**Budget Message:** A general discussion of the Proposed Budget presented by the Mayor in writing as a part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Mayor, City Administrator, and Finance Director.

**CAFR:** Comprehensive Annual Financial Report which is an audited and printed copy of the City's financial statement at the end of a given fiscal year.

**Capital Assets:** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvement Plan:** A plan of proposed capital expenditures for buildings, parks, utilities, etc., and their financing sources. The Capital Budget should be enacted as part of the City's Consolidated Budget which includes both the Operating Budget and the Capital Budget. The Capital Budget should be based on the first fiscal year of the five (5) (plus) year Capital Improvement Budget (CIB).

## Supplementary Information—Glossary

**Capital Lease:** a lease-financing mechanism where the lessor only finances the lease, and all other rights of ownership transfer to the lessee, resulting in the recording of the asset as the lessee's property in its general ledger. The City utilizes lease-financing for many of its vehicle and equipment purchases.

**Capital Outlay:** Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

**Capital Project:** Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

**Certificate of Deposit:** A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

**Consumer Price Index (CPI):** A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**Contractual Services:** items of expenditure for services the City receives from private firms, individuals, or other governmental agencies.

**Debt Service:** Payment of fees, interest and repayment of principal to holders of the City's debt instruments.

**Debt Service Fund:** Used to account for the accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds.

**Deficit:** 1.) The excess of an entity's or fund's liabilities over its assets (See Fund Balance). 2.) The excess of expenditures or expenses over revenues during a single accounting period.

**Department:** A major administrative division of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one program.

**Depreciation:** 1.) Expiration in the service life of capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy obsolescence. 2.) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**EMS:** Emergency Medical Service which is part of the Fire Department and provides emergency rescue services.

**Encumbrances:** Obligations in form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set-up/recorded.

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

**FICA:** Federal Insurance Contributions Act, a payroll expenditure representing social security taxes.

**Financial Policy:** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year:** The twelve (12) month period beginning October 1st and ending the following September 30th.

**Fixed Assets:** Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

**Franchise:** A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

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

**Function:** An accounting entity which is part of a fund. It is a compilation of all costs associated with a program or a department within a fund.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** The excess of an entity's or fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**Grant:** A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but may sometimes be for general purposes.

**General Fund:** The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose.

**General Obligation Bond:** When the City pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

**Interfund Transfer:** Funds transferred from one fund to another.

**Intergovernmental Revenues:** A contribution of assets (usually cash) from the Federal, State, and other local governmental sources in the form of shared revenues.

**Investment:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. Note: The term does not include encumbrances.

**Line Item:** A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

**Maturities:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Millage Rate:** One mill equals \$1 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 of Accounting:** A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

**Object of Expenditure:** Expenditure classifications based upon the types or categories of goods and services purchased. (For greater detail, see Chart of Accounts) Typical objects of expenditure include:

- Personal services (salaries, wages and benefits)
- Operating Expenditures
- Capital outlay

**Operating Budget:** A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period (typically a fiscal year).

## Supplementary Information—Glossary

**Operating Funds:** Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

**Ordinance:** A formal legislative enactment by a government which is, in effect, a law.

**Personal Services:** Expenditures for salaries, wages, and related employee benefits.

**Performance Measure:** Specific quantitative productivity measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

**Personal Services:** Items of expenditures in the Operating Budget for salaries and wages paid for services performed by City employees, as well as the incidental fringe benefit costs associated with City employment.

**Property Tax Rate:** A tax based on the value of the property. It is also called an Ad Valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate.

**Reserve:** An account used to indicate that a portion of fund equity or balance is legally designated or restricted for a specific purpose, e.g., cash flow reserve

**Resolution:** A written motion adopted by a deliberative body.

**Resources:** Total dollars, people, materials and facilities available for use including estimated revenues, fund transfers, and beginning fund balances.

**Revenue:** Money that the City receives from a variety of sources such as taxes, fees and charges, grants, etc. that it uses to pay for service delivery and other items.

**Source of Revenue:** Revenues are classified according to their source or point of origin, e.g., real estate taxes.

**Special Assessment:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Stormwater:** A division of Public Works responsible for developing and implementing cost effective compliance with state and federal regulations governing stormwater quality.

**Tax Base:** Total taxable assessed valuation of real property within the City.

**Tax Levy:** The total amount to be raised by general property taxes for operations and debt service purposes specified in the Annual Millage Resolution.

**Tax Rate:** The amount of tax levied for each \$1,000 of assessed valuations of property.

**Utility Taxes:** Municipal charges levied by the City on every purchase of a public service within its corporate limits. Utility Taxes levied by the City of Lighthouse Point include electricity and gas service utility taxes.