

CITY OF NORTH LAUDERDALE

COMMISSION MEETING

THURSDAY, SEPTEMBER 12, 2019

BUDGET WORKSHOP – 4:00 p.m.

WATER CONTROL DISTRICT – 6:00 pm

REGULAR MEETING – Following WCD meeting

AGENDA

1. INVOCATION AND PLEDGE OF ALLEGIANCE – Mayor Ziade

2. ROLL CALL

Mayor Ana Ziade
Vice Mayor Samson Borgelin
Commissioner Rich Moyle
Commissioner Lorenzo Wood
Commissioner Mario Bustamante
City Manager Ambreen Bhatti
City Attorney Samuel S. Goren
City Clerk Patricia Vancheri

3. BUDGET MATTERS

a. ORDINANCE – First Reading – Ad Valorem Tax Rate FY 2019/2020

- Motion, second and vote to read
- Attorney reads title
- Staff presentation (Susan Nabors)
- Public Hearing opened
- Public discussion
- Public Hearing closed
- Commission motion and second to adopt
- Commission discussion
- Commission vote

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, ESTABLISHING AND ADOPTING THE CITY OF NORTH LAUDERDALE AD VALOREM TAX OPERATING MILLAGE LEVY RATE AT 7.4000 MILLS, OR \$7.4000 PER THOUSAND DOLLARS OF TAXABLE ASSESSED PROPERTY VALUE, FOR THE 2019 TAX YEAR, REPRESENTING AN INCREASE OF 8.48% FROM THE PRIOR YEAR'S ROLLED-BACK RATE OF 6.8218 MILLS FOR ALL PURPOSES; PROVIDING FOR CONFLICTS; AND, PROVIDING AN EFFECTIVE DATE.

b. RESOLUTION - Fire/Rescue Special Assessment Rates

- Motion, second and vote to read
- Attorney reads title
- Staff presentation (Susan Nabors)
- Public Hearing opened
- Public discussion
- Public Hearing closed
- Commission motion and second to adopt
- Commission discussion
- Commission vote

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF NORTH LAUDERDALE, FLORIDA; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF NORTH LAUDERDALE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

c. RESOLUTION – Residential Solid Waste Assessment Rate

- Motion, second and vote to read
- Attorney reads title
- Staff presentation (Susan Nabors)
- Public Hearing opened
- Public discussion
- Public Hearing closed
- Commission motion and second to adopt
- Commission discussion
- Commission vote

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES IN THE CITY OF NORTH LAUDERDALE, FLORIDA; APPROVING THE ASSESSMENT RATE OF \$222.00 FOR RESIDENTIAL SOLID WASTE COLLECTION SERVICES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2019; IMPOSING A RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF NORTH LAUDERDALE FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2019; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

d. RESOLUTION – Final Stormwater Assessment Rate

- Motion, second and vote to read
- Attorney reads title
- Staff presentation (Susan Nabors)
- Public Hearing opened
- Public discussion
- Public Hearing closed
- Commission motion and second to adopt
- Commission discussion
- Commission vote

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, RELATING TO THE LEVY AND COLLECTION OF THE CITY'S STORMWATER MANAGEMENT UTILITY FEE WITHIN THE MUNICIPAL BOUNDARIES OF THE CITY OF NORTH LAUDERDALE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019; APPROVING, CONFIRMING, AND ADOPTING THE STORMWATER MANAGEMENT UTILITY FEE AND STORMWATER MANAGEMENT UTILITY FEE ROLL; PROVIDING FOR OTHER MATTERS RELATING TO THE LEVY AND COLLECTION OF THE STORMWATER MANAGEMENT UTILITY FEE ON THE ANNUAL PROPERTY TAX BILLS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

e. RESOLUTION - Employee Group Health, Vision and Dental Insurance Renewal - Fiscal Year (FY) 2019/20

- Motion, second and vote to read
- Attorney reads title
- Staff presentation (Jennifer Yarmitzky)
- Public Hearing opened
- Public discussion

- Public Hearing closed
- Commission motion and second to adopt
- Commission discussion
- Commission vote

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, AUTHORIZING THE CITY MANAGER TO ENTER INTO A RENEWAL CONTRACT BY AND BETWEEN THE CITY OF NORTH LAUDERDALE AND THE FLORIDA LEAGUE OF CITIES FOR EMPLOYEE GROUP INSURANCE BENEFITS AS OUTLINED IN SECTION 1 OF THIS RESOLUTION FOR FISCAL YEAR 2019/20; AND PROVIDING AN EFFECTIVE DATE.

f. RESOLUTION – Workers Compensation Florida League of Cities Insurance Contract Renewal Fiscal Year (FY) 19/20 General/Professional Liability, Automobile Liability/Physical Damage, Property and Workers’ Compensation

- Motion, second and vote to read
- Attorney reads title
- Staff presentation (Jennifer Yarmitzky)
- Public Hearing opened
- Public discussion
- Public Hearing closed
- Commission motion and second to adopt
- Commission discussion
- Commission vote

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA AUTHORIZING AND DIRECTING THE CITY MANAGER TO ENTER INTO AN ACCEPTABLE AGREEMENT BY AND BETWEEN THE CITY AND THE FLORIDA LEAGUE OF CITIES FOR THE CITY’S GENERAL LIABILITY, AUTOMOBILE, PROPERTY AND WORKERS’ COMPENSATION INSURANCE COVERAGE FOR FISCAL YEAR 2019/20, PROVIDING FOR A PREMIUM OF NOT MORE THAN \$706,476 AND PROVIDING AN EFFECTIVE DATE.

g. ORDINANCE – First Reading – Adoption of Fiscal Year 2019/2020 Budget

- Motion, second and vote to read
- Attorney reads title
- Staff presentation (Susan Nabors)
- Public Hearing opened
- Public discussion
- Public Hearing closed
- Commission motion and second to adopt
- Commission discussion
- Commission vote

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, ADOPTING THE ATTACHED ANNUAL BUDGET, AS THE CITY OF NORTH LAUDERDALE'S FINAL BUDGET FOR THE 2019/20 FISCAL YEAR, ALLOCATING, APPROPRIATING, AND AUTHORIZING EXPENDITURES IN ACCORDANCE WITH AND FOR THE PURPOSES AS STATED IN SAID BUDGET, EXCEPTING CERTAIN APPROPRIATIONS AND EXPENDITURES REQUIRING FURTHER CITY COMMISSION ACTION AND/OR AUTHORIZATION; AUTHORIZING BUDGETARY CONTROL BY DEPARTMENTAL FUND TOTAL FOR ALL APPROPRIATIONS EXCEPT FOR AMOUNTS ALLOCATED FOR CAPITAL OUTLAY ITEMS; PROVIDING FOR THE AUTHORIZATION OF ALL BUDGETED EMPLOYMENT POSITIONS AND THE AUTHORIZATION FOR THE CITY MANAGER TO MAKE TEMPORARY APPOINTMENTS TO BUDGETED POSITIONS; PROVIDING FOR THE CREATION OF TRUST FUND(S) FOR RECEIPT OF MONIES BY GIFT, GRANT, OR OTHERWISE, WHEN THE SAME CONTAINS AS A CONDITION OF ACCEPTANCE, A LIMITATION OR RESTRICTION REGARDING THE USE OR EXPENDITURE OF THE SAME AND THE MANAGEMENT AND DISBURSEMENT THEREOF; PROVIDING FOR A TEMPORARY OR PERMANENT SUSPENSION OF THE OMNIBUS APPROPRIATION AND EXPENDITURE AUTHORIZATION CONTAINED HEREIN BY CITY COMMISSION RESOLUTION; PROVIDING THAT THE BUDGET HEREBY ADOPTED MAY BE ADJUSTED OR MODIFIED BY SUBSEQUENT RESOLUTION SO LONG AS SUCH ADJUSTMENT OR MODIFICATION SHALL NOT RESULT IN A VARIATION OF THE TOTAL BUDGET, PROVIDING THAT IN THE EVENT A VARIATION FROM THE TOTAL BUDGET IS OR BECOMES NECESSARY, THIS ORDINANCE SHALL BE AMENDED ONLY BY A SUBSEQUENT ORDINANCE CONSISTENT WITH CHAPTER 166, FLORIDA STATUTES, THE CHARTER AND CODE OF ORDINANCES OF THE CITY OF NORTH LAUDERDALE, FLORIDA; PROVIDING FOR THE AUTHORIZATION TO LAPSE ALL ENCUMBRANCES OUTSTANDING AT SEPTEMBER 30, 2019, AND AUTHORIZATION TO RE-APPROPRIATE ALL UNEXPENDED CAPITAL APPROPRIATIONS, INCLUDING LAPSED CAPITAL OUTLAY ENCUMBRANCES IN THE 2019/20 BUDGET YEAR; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING AN EFFECTIVE DATE.

- 4. CITY MANAGER COMMENTS**

- 5. COMMISSION COMMENTS**

- 6. CITY ATTORNEY COMMENTS**

- 7. ADJOURNMENT**

**FINANCE DEPARTMENT
M E M O R A N D U M**

TO: The Honorable Mayor and City Commission

FROM: Ambreen Bhatti, City Manager

BY: Susan Nabors, Finance Director

DATE: September 12, 2019

SUBJECT: First Reading - Ad Valorem Tax Rate

To implement the Comprehensive Fiscal Year 2019-20 Budget, two separate ordinances will be enacted. The first ordinance pertains to the City's millage rate and the second adopts the City's budget.

As originally discussed at the July 9, 2019 Commission Workshop, the Administration had proposed that the Commission set the City's operating millage rate with no increase at 7.4000 mills, *the same rate as the previous two years*.

Ad valorem property taxes provide approximately 33% of the City's General Fund revenue. This funding is vital to providing the City services as outlined in the proposed budget. Per the City Charter, in order to adopt the operating millage rate, approval will be needed by at least four City Commissioners (super majority).

The ordinance approving the Administration's recommended budget provides for spending limitations on various City funds that are in the proposed budget. The final adopted budget will reflect any and all modifications approved by the Commission.

RECOMMENDATION:

The City Administration recommends Commission's consideration and approval of the attached Ordinance on first reading, which establishes the City's operating millage levy rate at 7.4000 mills for the 2019 Tax Year (FY 2020).

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, ESTABLISHING AND ADOPTING THE CITY OF NORTH LAUDERDALE AD VALOREM TAX OPERATING MILLAGE LEVY RATE AT 7.4000 MILLS, OR \$7.4000 PER THOUSAND DOLLARS OF TAXABLE ASSESSED PROPERTY VALUE, FOR THE 2019 TAX YEAR, REPRESENTING AN INCREASE OF 8.48% FROM THE PRIOR YEAR'S ROLLED-BACK RATE OF 6.8218 MILLS FOR ALL PURPOSES; PROVIDING FOR CONFLICTS; AND, PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission and the City Administration of the City of North Lauderdale, has reviewed the 2019/20 Fiscal Year budget for the various operating departments of the City and the means of financing said budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

Section 1: That the City Commission of the City of North Lauderdale, Florida, does hereby establish and adopt the City of North Lauderdale Ad Valorem Tax Operating Millage Levy Rate of 7.4000 Mills for the 2019 tax year for all purposes, or \$7.4000 per thousand dollars of taxable assessed property value. This millage rate reflects an increase of 8.48% from the prior year's rolled back rate of \$6.8218.

Section 2: That all Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

Section 3: That this Ordinance shall take effect on October 1, 2019.

PASSED on first reading by the City Commission of the City of North Lauderdale, Florida this 12th day of September, 2019.

APPROVED AS TO FORM:

CITY ATTORNEY SAMUEL S. GOREN

MAYOR ANA M. ZIADE

ATTEST

VICE MAYOR SAMSON BORGELIN

CITY CLERK PATRICIA VANCHERI

**FINANCE DEPARTMENT
M E M O R A N D U M**

TO: Honorable Mayor and City Commission

FROM: Ambreen Bhatti, City Manager

BY: Susan Nabors, Finance Director

DATE: September 12, 2019

SUBJECT: Final Fire/Rescue Special Assessment Rate

In November, 2015, the City Administration engaged Government Services Group, Inc., (GSG) to review City's Fire/Rescue Special Assessment rates and provide a five (5) year plan. As a result of their review, GSG issued an Assessment Program Memorandum in May 2016, in which it recommended a revised rate structure that provided for the full funding of the Fire Rescue operations costs over the five years. Please be advised that this assessment only covers the Fire Rescue operations. EMS Rescue operations are funded through the General Fund. Additionally, property owners, such as churches and schools, who are 100% exempt from property taxes, do not also pay this special assessment, even though there is a cost to provide fire rescue services to these institutions. Therefore, funding for these exempt properties is also provided through the General Fund.

GSG's methodology allows for adjustments to the assessment rates that correspond to Fire Rescue's fluctuating operational costs (such as health insurance, fuel, and capital costs). The annual assessment also factors in the number of fire rescue calls by property category in order to allocate the fire rescue operational cost to the property category. The assessment for the year beginning October 1, 2019 and ending September 30, 2020 will be the fourth year of the five (5) year plan.

The collection of the assessment for FY 2020 will follow the same uniform collection rules as it did in previous years. The assessment will be collected by the County through the tax bill process and remitted to the City. This form of revenue collection expedites payment to the City and also enables the residents to take advantage of 4% discount if paid prior to November 30th. Lesser discounts apply each month if paid by February 28th.

Please recall that the first year (FY 2017) of the updated five (5) year plan resulted in an assessment reduction of \$49 to multi-family with commercial and institutional properties also seeing reductions. In addition, the fire assessment rates for FY 2019 were not increased. The revenue received through this assessment rate will be enough to cover the Fire portion of the department budget. See Exhibit A for the proposed rates for FY 2020.

A copy of the Fire Assessment Five (5) Year Plan is on file at the City Clerk's Office for public review.

RECOMMENDATION:

The City Administration recommends Commission's consideration and approval of the attached Annual Fire Rescue Rate Resolution reflecting an annual adjustment to our current year fire assessment rate for Single Family residents to \$228 (from \$215 – **\$13/year more than the prior year**) and the multi-family residents, including fire inspections, to \$388 (from \$365– **\$23/year more than the prior year**). The Commercial, Industrial-Warehouse and Institutional Property Use Categories will also experience their respective proportional changes.

EXHIBIT A

FY 2020 FIRE ASSESSMENT RATES

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit		
Single Family	\$	228	
Multi-Family	\$	388	
NON-RESIDENTIAL PROPERTY USE CATEGORIES			
Building Classification (in square foot ranges)	Commercial	Industrial Warehouse	Institutional
< 1,999	\$ 538	\$ 116	\$ 580
2,000 - 3,499	\$ 1,075	\$ 231	\$ 1,159
3,500 - 4,999	\$ 1,880	\$ 403	\$ 2,028
5,000 - 9,999	\$ 2,686	\$ 576	\$ 2,897
10,000 - 19,999	\$ 5,371	\$ 1,151	\$ 5,794
20,000 - 29,999	\$ 10,742	\$ 2,302	\$ 11,587
30,000 - 39,999	\$ 16,112	\$ 3,453	\$ 17,380
40,000 - 49,999	\$ 21,483	\$ 4,604	\$ 23,173
> = 50,000	\$ 26,854	\$ 5,755	\$ 28,966

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF NORTH LAUDERDALE, FLORIDA; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF NORTH LAUDERDALE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of North Lauderdale, Florida, enacted Ordinance No. 96-6-901, as amended by Ordinance 97-7-933 (collectively, the “Ordinance”), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City; and,

WHEREAS, as a result of the decision by the 4th District Court of Appeal in SMM Properties v. City of North Lauderdale, the City revised its fire rescue assessment in Fiscal Year 2001-2002, to be consistent with the court’s decision, and assess solely for fire rescue services other than emergency medical services (EMS); and,

WHEREAS, on August 22, 2002, the Florida Supreme Court rendered its decision in City of North Lauderdale v. SMM Properties, wherein it agreed with the 4th District Court of Appeal that EMS could not be funded by a special assessment, and approved of the decision of the 4th District Court of Appeal in SMM Properties v. City of North Lauderdale; and,

WHEREAS, the City Commission determines that it is fair and equitable to levy and collect a non-ad valorem special assessment to fund the Fire Services provided within the City which is consistent with the decision in SMM Properties and pursuant to the 2016 GSG Memorandum.

WHEREAS, the Fire Rescue Assessment for fiscal year 2019-20 will continue to be consistent with the decision of the 4th District Court of Appeal, as approved by the Florida Supreme Court, as the City will assess solely for fire rescue services, exclusive of EMS, as it has done since Fiscal Year 2001-2002; and,

WHEREAS, the imposition of a fire rescue assessment for fire rescue services, facilities, and programs, as described in Resolution No. 19-06-6639 (the “Preliminary Rate Resolution”) and defined in the Ordinance, as amended, is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Costs among parcels of Assessed Property; and,

WHEREAS, the City Commission desires to impose a fire rescue assessment within the City for the Fiscal Year beginning on October 1, 2019, using the tax bill collection method; and,

WHEREAS, the City Commission has adopted the Preliminary Rate Resolution, containing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Rescue Assessed Costs to compute the fire rescue assessment for fire rescue services facilities, and programs against Assessed Property, estimating a rate of assessment and directing the updating and preparation of the Assessment Roll and provision of notice to affected landowners; and,

WHEREAS, in order to impose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2019, the Ordinance requires the City Commission to adopt an Annual Rate Resolution, during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and,

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and,

WHEREAS, notice of a public hearing has been published and mailed which provides notice to all interested persons of an opportunity to be heard; and

WHEREAS, a public hearing was held on September 12, 2019, and comments and objections of all interested persons have been heard and considered.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

SECTION 1. RECITALS. The foregoing "WHEREAS" clauses are true and correct and hereby ratified and confirmed by the City Commission.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the Ordinance, as amended, the Preliminary Rate Resolution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 3. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in such Ordinance, as amended, and the Preliminary Rate Resolution.

SECTION 4. IMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution, in the amount of the Fire Rescue Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference, as amended by this Annual Rate Resolution. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the

Ordinance and the Preliminary Rate Resolution from the fire rescue services, facilities, or programs to be provided, and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution. No EMS is funded by revenue from the fire rescue special assessment.

(B) The method for computing Fire Rescue Assessments described or referenced in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2019, the estimated Fire Rescue Assessed Cost to be assessed is \$5,130,517. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2019, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit		
Single Family	\$	228	
Multi-Family	\$	388	
NON-RESIDENTIAL PROPERTY USE CATEGORIES			
Building Classification (in square foot ranges)	Commercial	Industrial Warehouse	Institutional
< 1,999	\$ 538	\$ 116	\$ 580
2,000 - 3,499	\$ 1,075	\$ 231	\$ 1,159
3,500 - 4,999	\$ 1,880	\$ 403	\$ 2,028
5,000 - 9,999	\$ 2,686	\$ 576	\$ 2,897
10,000 - 19,999	\$ 5,371	\$ 1,151	\$ 5,794
20,000 - 29,999	\$ 10,742	\$ 2,302	\$ 11,587
30,000 - 39,999	\$ 16,112	\$ 3,453	\$ 17,380
40,000 - 49,999	\$ 21,483	\$ 4,604	\$ 23,173
> = 50,000	\$ 26,854	\$ 5,755	\$ 28,966

The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and re-imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2019.

(D) No Fire Rescue Assessment shall be imposed upon any building whose use is exempt from ad valorem taxation under Florida law. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

(E) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Resolution based upon the rates of assessment approved herein.

(F) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(G) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

SECTION 5. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution, except as may be amended herein, is hereby confirmed.

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented, including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 7. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 8. CONFLICT. That all Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 9. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 12th DAY OF SEPTEMBER, 2019.

APPROVED AS TO FORM:

MAYOR ANA M. ZIADE

SAMUEL S. GOREN, CITY ATTORNEY

ATTEST:

VICE MAYOR SAMSON BORGELIN

PATRICIA VANCHERI, CITY CLERK

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of the City of North Lauderdale, or authorized agent of the City of North Lauderdale, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2019.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Non-Ad Valorem Assessment Roll this 12TH day of September, 2019.

CITY OF NORTH LAUDERDALE, FLORIDA

By: _____

Title: _____

**[to be delivered to Broward County Department of
Finance and Administrative Services on or before September 15]**

**FINANCE DEPARTMENT
M E M O R A N D U M**

TO: Honorable Mayor and City Commission

FROM: Ambreen Bhatti, City Manager

BY: Susan Nabors, Finance Director

DATE: September 12, 2019

SUBJECT: Final Solid Waste Assessment Rate

The City Commission instituted an assessment for solid waste collection and disposal in FY 2013. The program has been a great success and has helped to streamline the payment process for the waste hauler, Waste Pro, as well as expedite the collection of revenue by the County on the tax bill and payment to the City. This form of revenue collection enables the residents to take advantage of 4% discount if paid prior to November 30th. Lesser discounts apply if paid by February 28th. The collection of the residential solid waste assessment for FY 2020 will follow the same uniform collection rules as it did in previous years.

As you may recall, in 2018 there were changes to the processor for recyclables. The new contract with Waste Management included higher processing fees plus additional charges for highly contaminated loads. Additionally, the market for recyclables has changed over the last year which resulted in a loss of revenue to the City. Because of these changes and resulting higher costs, the solid waste assessment was increased in FY 2019 from \$216.02 to \$222.00.

Administration recommends maintaining the solid waste assessment rate at \$222.00 for FY 2020. This assessment will be for the fiscal year beginning October 1, 2019. The proposed rate for FY 2020 is before available discounts through the payment of the tax bill.

RECOMMENDATION:

The City Administration recommends Commission's consideration and approval of the attached Annual Solid Waste Rate Resolution reflecting an annual unit cost for residential solid waste collection of \$222.00.

CITY OF NORTH LAUDERDALE

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF RESIDENTIAL SOLID WASTE COLLECTION SERVICES IN THE CITY OF NORTH LAUDERDALE, FLORIDA; APPROVING THE ASSESSMENT RATE OF \$222.00 FOR RESIDENTIAL SOLID WASTE COLLECTION SERVICES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2019; IMPOSING A RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF NORTH LAUDERDALE FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2019; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of North Lauderdale, Florida, enacted Ordinance No. 11-05-1250, on May 31, 2011, which authorized the imposition of a Residential Solid Waste Collection Assessment, pursuant to the procedures set forth therein (“the Ordinance”) for the provision of Residential Solid Waste Collection Services for single-family residential properties and certain multi-family residential properties that receive residential solid waste collection services within the City, and provided for findings of special benefit and the method of apportionment of the Residential Solid Waste Collection Assessment; and,

WHEREAS, the imposition of a Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services for each Fiscal Year is an equitable and efficient method of allocating and apportioning Residential Solid Waste Collection Assessed Costs among parcels of Assessed Property; and,

WHEREAS, the City Commission desires to impose a Residential Solid Waste Collection Assessment within the City for the Fiscal Year beginning on October 1, 2019 using the tax bill collection method; and,

WHEREAS, the City Commission, on June 11, 2019, adopted Resolution No. 19-06-6640 (the "Preliminary Assessment Resolution"), referencing the Residential Solid Waste Collection Services to be provided to Assessed Property, describing the method of apportioning the Residential Solid Waste Collection Assessed Cost to compute the Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services against Assessed Property, estimating a rate of assessment, and directing the preparation of the Assessment Roll and provision of the notice to the affected landowners; and,

WHEREAS, in order to impose the Residential Solid Waste Collection Special Assessment for the Fiscal Year beginning October 1, 2019, the Ordinance requires the City Commission to adopt an Annual Assessment Resolution during its budget adoption process, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance and the Preliminary Assessment Resolution; and

WHEREAS, notice of a public hearing has been published and mailed, which provided notice to all interested persons of an opportunity to be heard; and,

WHEREAS, a public hearing was held on September 12, 2019, and comments and objections of all interested parties have been heard and considered;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

SECTION 1. The aforementioned “WHEREAS” clauses are hereby ratified as true and correct and incorporated herein.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of the Ordinance, the Preliminary Assessment Resolution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 3. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Preliminary Assessment Resolution.

SECTION 4. IMPOSITION OF RESIDENTIAL SOLID WASTE COLLECTION ASSESSMENT.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated and which is hereby approved, are hereby found to be specially benefitted by the provision of the Residential Solid Waste Collection Services described in the Preliminary Assessment Resolution, in the amount of the Residential Solid Waste Collection Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above-referenced

public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the City will be specifically benefitted by the City's provision of Residential Solid Waste Collection, facilities and programs in an amount not less than the Residential Solid Waste Collection Assessment of such parcel, computed in the manner set forth in the Preliminary Assessment Resolution. Adoption of this Annual Assessment Resolution constitutes a legislative determination that all assessed parcels derive a special benefit, as set forth in the Ordinance and the Preliminary Assessment Resolution, from the Residential Solid Waste Collection Services to be provided, and a legislative determination that the Residential Solid Waste Collection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Assessment Resolution.

(B) The method of computing the Residential Solid Waste Collection Assessment described in the Preliminary Assessment Resolution, as modified, amended, and supplemented herein, is hereby approved.

(C) For the Fiscal Year beginning October 1, 2019, the estimated Residential Solid Waste Collection Assessed Cost to be assessed is \$1,884,558. The Residential Solid Waste Collection Assessment to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Residential Solid Waste Collection Assessed Costs for the Fiscal Year commencing October 1, 2019, is hereby established at \$222.00 annually, per residential unit. This assessment rate is hereby approved. Except as otherwise provided herein, the Residential Solid Waste Collection Assessment for Residential Solid Waste Collection Services in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

(D) The Residential Solid Waste Collection Assessment shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem Assessment. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid.

(E) The Assessment Roll as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(F) Interim Residential Solid Waste Collection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Resolution based upon the rates of assessment approved herein.

SECTION 5. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION. The Preliminary Assessment Resolution, except as may be amended herein, is hereby confirmed.

SECTION 6. EFFECT ON ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Residential Solid Waste Collection Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) calendar days from the date of this Annual Assessment Resolution.

SECTION 7. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 8. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 9. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, THIS 12th DAY OF SEPTEMBER, 2019.

MAYOR ANA M. ZIADE

VICE MAYOR SAMSON BORGELIN

ATTEST:

PATRICIA VANCHERI, City Clerk

APPROVED AS TO LEGAL FORM
BY CITY ATTORNEY:

SAMUEL S. GOREN, ESQUIRE

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of the City of North Lauderdale, or authorized agent of the City of North Lauderdale, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for residential solid waste collection services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2019.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Non-Ad Valorem Assessment Roll this 12TH day of September, 2019.

CITY OF NORTH LAUDERDALE, FLORIDA

By: _____

Title: _____

**[to be delivered to Broward County Department of
Finance and Administrative Services on or before September 15]**

**FINANCE DEPARTMENT
M E M O R A N D U M**

TO: **Honorable Mayor and City Commission**

FROM: **Ambreen Bhatti, City Manager**

BY: **Susan Nabors, Finance Director**

DATE: **September 12, 2019**

SUBJECT: **Final Stormwater Assessment Rate**

On June 11, 2019 the City Commission adopted the Initial Fee Resolution which established and confirmed the method of calculating the cost of stormwater management service, directed the City Manager to prepare or direct the preparation of a preliminary stormwater management utility fee roll based upon the methodology set forth, and established a public hearing date for the proposed stormwater management utility fees and direct the provision of notices.

The stormwater assessment results from changing the collection method of stormwater charges from the utility (water) bill to the annual tax bill. As discussed in prior meetings, there was no change to the methodology for calculating the stormwater charges. Currently, one Equivalent Residential Unit (ERU) is equal to 2,138 square feet of impervious surface which is used to calculate the number of ERUs attributable to a property.

There is no change in the rate that is being charged. Currently, the stormwater fee is \$6.00 per month per ERU. The rate per ERU will be changed to \$72.00 per year (\$6.00 x 12 months) beginning October 1, 2019.

For a single-family property (equivalent to 1 ERU) there is currently a charge on the monthly utility (water) bill of \$6.00 for stormwater. Under the new method of collection, on the annual tax bill, single-family property owners will pay \$72.00 once a year, which is calculated as \$6.00 x 12 months = \$72.00.

For a multi-family property (equivalent to .6 ERU) there is currently a charge on the utility (water) bill of \$3.60 for stormwater. Under the new method of collection, on the annual tax bill, multi-family property owners will pay \$43.20 which is calculated as \$3.60 x 12 months=\$43.20.

Non-residential property owners will pay based upon the number of impervious square footage of the property. For many non-residential property owners, this is currently split among various utility bills related to the property. Instead of seeing multiple bills with stormwater charges, the total will be reflected for purposes of collection on the tax bill.

The City Administration recommends adopting the stormwater assessment rate at \$72.00 per ERU for FY 2020. This rate is based upon the current monthly rate of \$6 x 12 months. Again, single family homeowners will pay \$72.00/year; multi-family homeowners will pay \$43.20/year and commercial property owners will pay amounts based upon the number of ERUs. This assessment will be for the fiscal year beginning October 1, 2019. The proposed rate for FY 2020 is before available discounts of up to 4% through the payment of the tax bill.

RECOMMENDATION:

The City Administration recommends Commission's consideration and approval of the attached Resolution relating to the levy and collection of the city's stormwater management utility fee within the municipal boundaries of the City of North Lauderdale for the fiscal year beginning October 1, 2019; approving, confirming, and adopting the stormwater management utility fee of \$72.00 per each equivalent residential unit (ERU) and the stormwater management utility fee roll.

RESOLUTION _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, RELATING TO THE LEVY AND COLLECTION OF THE CITY'S STORMWATER MANAGEMENT UTILITY FEE WITHIN THE MUNICIPAL BOUNDARIES OF THE CITY OF NORTH LAUDERDALE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019; APPROVING, CONFIRMING, AND ADOPTING THE STORMWATER MANAGEMENT UTILITY FEE OF \$72.00 PER EACH EQUIVALENT RESIDENTIAL UNIT (ERU) AND STORMWATER MANAGEMENT UTILITY FEE ROLL; PROVIDING FOR OTHER MATTERS RELATING TO THE LEVY AND COLLECTION OF THE STORMWATER MANAGEMENT UTILITY FEE ON THE ANNUAL PROPERTY TAX BILLS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on May 28, 2019, the North Lauderdale City Commission adopted Ordinance 19-05-1389 (the "Ordinance"), which amended Chapter 70 of the City's Code of Ordinances to confirm the authority to levy and collect a Stormwater Management Utility Fee to fund a portion of the City's Stormwater Utility, and to authorize use of the State of Florida Uniform Assessment Collection Act to collect the Stormwater Management Utility Fee on the annual property tax bills; and

WHEREAS, on June 11, 2019, the City Commission adopted Resolution 19-06-6641 (the "Initial Fee Resolution"), which contained legislative findings in support of the Stormwater Management Utility Fee, a brief description of the Stormwater Service Area and services to be funded by the Stormwater Management Utility Fee, described the method for determining the Stormwater Management Utility Fee, established the preliminary Stormwater Management Utility Fees for the Fiscal Year beginning October 1, 2019, directed the preparation of the preliminary

Stormwater Management Utility Fee Roll, and directed notice for the public hearing as provided in the Ordinance; and

WHEREAS, pursuant to the Ordinance, the City is required to hold a duly noticed public hearing to consider comments and objections of all interested parties, and to confirm, amend, or repeal the Initial Fee Resolution and preliminary Stormwater Management Utility Fee Roll; and

WHEREAS, the City has provided proper notice of the hearing, through U.S. mail using the annual TRIM Notices, and publication in a newspaper generally circulated within Broward County, Florida; and

WHEREAS, the preliminary Stormwater Management Utility Fee Roll has been available for inspection by the public since the adoption of the Initial Fee Resolution; and,

WHEREAS, the City held a public hearing on September 12, 2019, to confirm and levy the Stormwater Management Utility Fee to fund a portion of the City's Stormwater Utility within the City; and

WHEREAS, affected property owners have had the right to file written objections to the Stormwater Management Utility Fee, and to appear at the public hearing; and

WHEREAS, the City Commission has considered any written objections received by the City, heard testimony from interested persons present at the public hearing, and considered all objections relating to the Stormwater Management Utility Fee; and,

WHEREAS, the City Commission hereby levies the Stormwater Management Utility Fee for the Fiscal Year beginning October 1, 2019.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, THAT:

Section 1. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct, and are hereby made a specific part of this Resolution upon adoption hereof.

Section 2. This Resolution is adopted pursuant to the Ordinance, the Initial Fee Resolution, Article VIII, Section 2 of the Florida Constitution, Chapters 166 and 403, Florida Statutes, and other applicable provisions of law. It constitutes the Final Fee Resolution as defined in the Ordinance. All legislative findings set forth in the Ordinance and the Initial Fee Resolution are hereby readopted, confirmed, and ratified herein, and terms defined in the Ordinance and Initial Fee Resolution shall have the same meaning herein.

Section 3. It is necessary, serves a City and public purpose, and is in the best interests of the City to levy and collect the Stormwater Management Utility Fee in order to fund a portion of the City's Stormwater Management Utility Services, and to collect same on the annual Tax Bills pursuant to the Uniform Assessment Collection Act.

Section 4. The method for computing the Stormwater Management Utility Fees provided and described in the Ordinance and the Initial Fee Resolution, and briefly hereinafter, is hereby approved.

Section 5. The Stormwater Service Costs to be charged for the Fiscal Year commencing October 1, 2019, shall be \$1,229,548.32. The approval of this Final Fee Resolution determines the amount of the Stormwater Services Assessed Costs. The remainder of Fiscal Year budget for Stormwater Services shall be funded from available City revenue other than the Stormwater Management Utility Fee.

Section 6. The Stormwater Management Utility Fees to be levied and collected for the Fiscal Year beginning October 1, 2019, shall be generally as follows, as more particularly described in the Ordinance and the Initial Fee Resolution:

- The Stormwater Management Utility Fees are based upon the estimated amount of stormwater runoff generated by impervious surface on the property. Impervious surfaces include the rooftop, patios, driveways, parking lots, and similar areas.

- The City has determined that the average Residential Property in the Stormwater Service Area includes 2,138 square feet of impervious surface, which is defined as the “Equivalent Stormwater Unit” or “ERU Value.”
- The annual Stormwater Management Utility Fee rate for the Fiscal Year beginning October 1, 2019, will be \$72.00 for each ERU.
- Each single-family residential property in the City will be charged for one ERU, which is \$72.00 for the Fiscal Year beginning October 1, 2019.
- Each multifamily residential unit will be charged 0.6 ERUs, or \$43.20 per unit.
- For Nonresidential Property, the number of ERUs is calculated for each parcel by dividing the impervious surface area by the ERU value of 2,138 square feet. A more specific description is set forth in Chapter 70 of the City’s Code of Ordinances.

These Stormwater Management Utility Fees are hereby established to fund the Stormwater Service Costs in the Fiscal Year beginning October 1, 2019.

Section 7. All reductions or exemptions set forth in the Initial Fee Resolution are hereby confirmed. Any shortfall in the expected proceeds from the Stormwater Management Utility Fee due to any reduction or exemption from payment of the Stormwater Management Utility Fee required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Stormwater Management Utility Fee collected through the Uniform Assessment Collection Act. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Stormwater Management Utility Fee imposed for this Fiscal Year, or the method of collection of the fee, the sole and exclusive remedy shall be the imposition of a Stormwater Management Utility Fee upon each affected Tax Parcel in the amount of the Stormwater

Management Utility Fee that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel.

Section 8. The above Stormwater Management Utility Fees are hereby approved, levied and imposed on all parcels described in the Stormwater Management Utility Fee Roll, as defined in the Ordinance, for the fiscal year beginning on October 1, 2019.

Section 9. The Stormwater Management Utility Fee Roll, as defined in the Ordinance, and as adopted and approved herein, shall be certified by the Mayor or his designee.

Section 10. The Stormwater Management Utility Fee Roll, as defined in the Ordinance, shall be filed with the City Clerk and the Stormwater Management Utility Fees set forth therein shall stand confirmed. All Stormwater Management Utility Fees shall constitute legal, valid, and binding first liens, unless otherwise provided by law, upon property against which such Stormwater Management Utility Fees are made until paid.

Section 11. The Stormwater Management Utility Fee Roll, as adopted and approved herein, shall be certified by the Stormwater Management Utility Fee Coordinator and delivered no later than September 15, 2019, to the Broward County Finance and Administrative Services Department, which pursuant to the Broward County Charter performs all functions and duties of the office of tax collector.

Section 12. The adoption of this Final Fee Resolution shall be the final adjudication of any and all issues relating to the City's Stormwater Management Utility Fee (including, but not limited to, the methods of calculation and the amount of Stormwater Management Utility Fee levied on a parcel) unless proper steps are initiated in a court of competent jurisdiction within twenty (20) days of the adoption of this Final Stormwater Management Utility Fee Resolution.

Section 13. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 14. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

Section 15. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA THIS 12th DAY OF SEPTEMBER, 2019.

APPROVED AS TO FORM:

CITY ATTORNEY SAMUEL GOREN

MAYOR ANA M. ZIADE

VICE MAYOR SAMSON BORGELIN

ATTEST:

PATRICIA VANCHERI, CITY CLERK

**CERTIFICATE
TO
STORMWATER MANAGEMENT UTILITY FEE ROLL**

I HEREBY CERTIFY that, I am the Mayor of the City North Lauderdale, or authorized agent of the City of North Lauderdale, Florida (the "City"), and as such I have satisfied myself that all property included or includable on the Stormwater Management Utility Fee Roll for stormwater management utility services (the "Stormwater Management Utility Fee Roll") for the City is properly levied so far as I have been able to ascertain; and that all required extensions on the above described roll to show the Stormwater Management Utility Fees attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Stormwater Management Utility Fee Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2019.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Stormwater Management Utility Fee Roll this ____ day of _____, 2019.

CITY OF NORTH LAUDERDALE, FLORIDA

By: _____
Title: _____

**[to be delivered to Broward County Department of
Finance and Administrative Services on or before September 15]**

**CITY OF NORTH LAUDERDALE
HUMAN RESOURCES DEPARTMENT**

TO: Honorable Mayor and Commissioners

FROM: Ambreen Bhatti, City Manager

BY: Jennifer Yarmitzky, Human Resources Manager

DATE: September 12, 2019

**RE: Employee Group Health, Vision and Dental Insurance Renewal
Fiscal Year (FY) 2019/20**

The City's current contract for group Health, Vision and Dental insurance expires on September 30, 2019. Florida League of Cities (FLC) provides group insurance coverage to City employees, utilizing United Healthcare and Delta Dental networks.

FLC is not proposing any changes to the current benefit plan and has submitted a renewal proposal under United Healthcare, inclusive of group Health Insurance, Vision and Prescriptions. Due to several unforeseen large claims including but not limited to some more than usual hospital stays, medical procedures and high prescription costs in FY 19, we will see a premium rate increase for FY 19/20. The final renewal from FLC came in with a premium rate increase of **15%** for health and prescription coverage. The final renewal for dental coverage came in with a premium rate increase of **4%**. Vision coverage monthly premium rates will *remain the same*. Employees with group insurance will see a slight increase in bi-weekly payroll deductions ranging from \$6.38 (Employee only) to \$19.58 (Family). Staff will continue to closely monitor claims information reported by FLC and promote the City's Wellness Program focusing on prevention and education.

The following table illustrates the current and proposed monthly premiums for group health, vision and dental insurance **collectively**:

Group Insurance Monthly Rates	Current 18/19 UHC 3, Dental & Vision	Proposed 19/20 UHC 3, Dental & Vision
Employee (only)	642.27	734.44
Employee + Children	1,222.63	1,397.40
Employee + Spouse	1,388.07	1,588.09
Family	1,975.99	2,258.79

Please be advised that the Administration is proposing to maintain the current contribution rates were the City's contribution is 85% and employees contribute 15% towards health insurance costs. The current percentage contribution rates maintain the City's goal of parity and

consistency among all employees and will continue that goal in FY 19/20 within the budgeted amount of \$2,283,810 (City portion of premiums).

RECOMMENDATION

The City Administration recommends Commission's consideration and approval of the attached Resolution authorizing the City Manager to renew the City's Group Insurance contracts for the current plans and with the same level of benefits for fiscal year 2019/20 with the Florida League of Cities for Group Health, Vision, Prescription and Dental.

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, AUTHORIZING THE CITY MANAGER TO ENTER INTO A RENEWAL CONTRACT BY AND BETWEEN THE CITY OF NORTH LAUDERDALE AND THE FLORIDA LEAGUE OF CITIES FOR EMPLOYEE GROUP INSURANCE BENEFITS AS OUTLINED IN SECTION 1 OF THIS RESOLUTION FOR FISCAL YEAR 2019/20; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

Section 1: That the City Commission of the City of North Lauderdale, Florida, does hereby authorize and direct the City Manager, on behalf of the City, to execute agreements by and between the City of North Lauderdale and Florida League of Cities for Group Health, Dental, Vision and Prescription coverage for fiscal year 2019/20 effective October 1, 2019.

Section 2: That this Resolution shall take effect immediately upon adoption.

PASSED and ADOPTED by the City Commission of the City of North Lauderdale this 12th day of September, 2019.

APPROVED AS TO FORM:

CITY ATTORNEY SAMUEL S. GOREN

MAYOR ANA M. ZIADE

VICE MAYOR SAMSON BORGELIN

ATTEST:

CITY CLERK PATRICIA VANCHERI



The following Coverage Agreement outlines, in detail, the coverages and premiums agreed upon by the Florida Municipal Insurance Trust and City of North Lauderdale.
 The effective date of this agreement is 10/01/2019-09/30/2020.

Coverage / Plans

Medical Coverage
 UnitedHealthcare, Rx Copays \$10/\$35/\$60; 2.5 for mail order \$25/\$87.50/\$150
 Delta Dental DPPO
 UnitedHealthcare Vision Coverage

Premiums

<u>UnitedHealthcare Choice Plus Plan 3</u>		<u>Delta Dental DPPO 1500</u>	
Employee	\$697.45	Employee	\$31.81
Employee + Spouse	\$1,515.09	Employee + Spouse	\$63.75
Employee + Children	\$1,320.43	Employee + Children	\$67.57
Employee + Family	\$2,138.07	Employee + Family	\$104.22
<u>UnitedHealthcare Vision</u>			
Employee	\$5.18		
Employee + Spouse	\$9.25		
Employee + Children	\$9.40		
Employee + Family	\$16.50		

Other Specified Items

Effective October 1, 2015, the Florida League of Cities is partnering with UnitedHealthcare to offer AARP Medicare Supplement and Medicare Advantage plans to decrease the overall cost to the retirees.
 The current Medicare Supplement plan will no longer be available due to the UnitedHealthcare plans being a more cost effective alternative.

Disclosure (new FMIT groups only)
 Dependent SSN for enrollment

Signatures

 Representative, Florida Municipal Insurance Trust Date

 Representative, City of North Lauderdale Date

Note: Termination of coverage requires a 45 day written notice.

**INTEROFFICE MEMORANDUM
HUMAN RESOURCES DEPARTMENT**

TO: Mayor and Commission

FROM: Ambreen Bhatti, City Manager

BY: Jennifer Yarmitzky, Human Resources Manager

DATE: September 12, 2019

RE: Florida League of Cities Insurance Contract Renewal Fiscal Year (FY) 19/20
General/Professional Liability, Automobile Liability/Physical
Damage, Property and Workers' Compensation

The City has been insured with the Florida League of Cities (FLC), under the umbrella of Florida Mutual Insurance Trust (FMIT), for general liability, workers' compensation, property damage and automobile liability since 1995. The City has been successful in either keeping the rates at a minimal increase or decrease through diligent negotiations over the years. For fiscal year 2019/20, Florida League of Cities has submitted a renewal proposal with a premium cost of \$706,476.

The proposed rate increase for 2019/20 is attributed to:

- (1) FMIT increase in General/Professional Liability rates due to a statewide uptick in employment practices, public official liability claims and cyber liability claims.
- (2) FMIT increased property insurance rates approximately 13-17% throughout the Trust due to Hurricane Michael claims. The industry standard for property insurance rate increases is 20%.
- (3) Increase in City payroll impacting general liability premiums.
- (4) Slight increase in the City's general liability & auto liability losses.

The following table is a comparison between the current and proposed rates:

	General/ Professional Liability	Automobile Liability/ Physical Damage	Property	Worker's Compensation	Total
Current 18/19	\$151,384	\$34,263	\$195,124	\$285,112	\$665,882
Proposed 19/20	\$157,235	\$46,777	\$223,950	\$278,514	\$706,476
Difference	\$5,851	\$12,514	\$28,826	(\$6,598)	\$40,594

The proposed cost is included in the City's 2019/20 proposed budget. Overall, across all lines of coverage, the City's proposed increase is approximately 6%. FLC is not projecting a return of premium during FY 2019/20 as seen in previous years. In lieu of a return of premium, the FMIT

board opted to apply premium returns to the “pool” throughout the Trust for member renewals. This will assist in keeping premium rate increases down.

Additionally, since workers’ compensation insurance premiums are based on paid wages, Florida League of Cities employs an independent contractor to conduct an annual workers’ compensation audit of actual paid wages after the completion of the prior fiscal year payroll. This audit process usually begins in late October / early November and finishes in January of the following year well after approval of the City budget and insurance renewal. The audit may find that the City has over or under paid premiums for workers’ compensation insurance. In the event of under payment and upon appropriate supporting documentation by Florida League of Cities, the City Manager will authorize payment of the amount owed within her administrative authority of up to \$25,000. If the difference is more than \$25,000, the item will be presented to the Commission for approval.

RECOMMENDATION

The City Administration recommends Commission’s consideration and approval of the attached resolution authorizing the City Manager to enter into an acceptable agreement by and between the City and the Florida Leagues of Cities for the City’s general liability, automobile, property and workers’ compensation insurance coverage for fiscal year 2019/20.

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA AUTHORIZING AND DIRECTING THE CITY MANAGER TO ENTER INTO AN ACCEPTABLE AGREEMENT BY AND BETWEEN THE CITY AND THE FLORIDA LEAGUE OF CITIES FOR THE CITY'S GENERAL LIABILITY, AUTOMOBILE, PROPERTY AND WORKERS' COMPENSATION INSURANCE COVERAGE FOR FISCAL YEAR 2019/20, PROVIDING FOR A PREMIUM OF NOT MORE THAN \$706,476 AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

Section 1: That the City Manager is hereby authorized and directed to enter into an acceptable agreement by and between the City of North Lauderdale and the Florida League of Cities for the City's General Liability, Automobile, Property, and Worker's Compensation Insurance coverage for Fiscal Year 2019/20 at a premium not to exceed \$706,476 at an annual premium rate as indicated in the table below:

	General/ Professional Liability	Automobile Liability/ Physical Damage	Property	Worker's Compensation	Total
Current 18/19	\$151,384	\$34,263	\$195,124	\$285,112	\$665,882
Proposed 19/20	\$157,235	\$46,777	\$223,950	\$278,514	\$706,476
Difference	\$5,851	\$12,514	\$28,826	(\$6,598)	\$40,594

Section 2: That the City Manager is hereby authorized to pay up to an additional \$25,000 in workers' compensation premium subject to completion of the annual workers' compensation audit performed by an independent auditor for Florida League of Cities of actual paid wages.

Section 3: That this Resolution shall take effect immediately upon adoption.

PASSED and ADOPTED by the City Commission of the City of North Lauderdale, Florida 10th day of September, 2019.

APPROVED AS TO FORM:

CITY ATTORNEY SAMUEL S. GOREN

MAYOR ANA M. ZIADE

VICE MAYOR SAMSON BORGELIN

ATTEST:

CITY CLERK PATRICIA VANCHERI

**FINANCE DEPARTMENT
M E M O R A N D U M**

To: The Honorable Mayor and City Commission

From: Ambreen Bhatti, City Manager

By: Susan Nabors, Finance Director

Date: September 12, 2019

Subject: First Reading - Budget Ordinance

To implement the Comprehensive Fiscal Year 2019-20 Budget, two separate ordinances will be enacted. The first ordinance pertains to the City's millage rate and the second adopts the City's budget.

As originally discussed at the July 9, 2019 Commission Workshop, the Administration had proposed that the Commission maintain the City's operating millage rate to 7.4000 mills. Based on the revenue forecast and the Commission tentatively approving the 7.4000 millage rate, the City Administration is able to present a balanced budget to the Commission.

The General Fund operating budget will decrease by approximately \$2.9 million, from \$37.4 million in FY 2019 to \$34.5 million in FY 2020. The primary sources of the reduction in the General Fund budget are: a \$4.4 million decrease in the funding of capital projects; a \$900,000 increase in salaries and benefits, mainly due to a 15% increase in health insurance premiums; a \$180,000 increase for costs associated with increased building permit inspection services; plus \$235,000 more funding for Neighborhood Improvement and Home Repairs grant programs and economic development.

The total City budget, that also includes Enterprise, Capital and Internal Service funds, will decrease from \$69.4 million to \$63.3 million. This change includes the General Fund items mentioned above, plus a reduction of capital projects of \$3.9 million; a reduction of \$353,000 in required debt service payments; Fire Department operating and capital expense increases totaling \$208,000; IT capital projects amounting to approximately \$578,000; and other health care costs increases, contractual increases and projects account for the remainder.

The attached ordinance approving the Administration's recommended budget provides for spending limitations on the various City funds that are in the proposed budget. The final adopted budget, which will be approved on September 26, 2019, will reflect any and all modifications approved by the Commission.

The proposed ordinance before you reflects the following changes made since the proposed budget was submitted to you and posted on the City website in July 2019:

Changes from Proposed Budget Presented on July 9, 2019

General Fund			
Revenue	\$	222,500	Use of Fund Balance 001-399001
Expense	\$	60,000	Splash pad repairs 0017074-546200
Expense	\$	90,000	Security upgrades 0013941-546200
Expense	\$	75,000	Transfer to Capital Fund 0019999-591250
Expense	\$	(2,500)	Overtime 0013941-514010

Capital Fund			
Revenue	\$	75,000	Transfer from General Fund 311-381001
Expense	\$	75,000	Security upgrades 3117073-563100

Utilities Fund			
Expense	\$	(5,000)	Overtime 4013936-514010
Expense	\$	(7,500)	Overtime 4013939-514010
Expense	\$	12,500	Contingency 4013999-599330

Stormwater Fund			
Expense	\$	(7,000)	Overtime 4113943-514010
Expense	\$	7,000	Contingency 4113943-599330

Information Technology Fund			
Revenue	\$	34,270	Use of Fund Balance 530-399001
Expense	\$	600	Regular Salaries & Wages 5300801-512010
Expense	\$	25,000	Security upgrades 5300801-546460
Expense	\$	8,670	Contingency - IT 5300801-599210

RECOMMENDATION:

The Administration recommends Commission’s consideration and approval of the attached Ordinance which establishes and adopts the City’s annual budget for the 2019-20 fiscal year, allocating, appropriating, and authorizing expenditures in accordance with and for the purposes as stated in said budget and providing for the authorization of all budgeted employment positions.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, ADOPTING THE ATTACHED ANNUAL BUDGET, AS THE CITY OF NORTH LAUDERDALE'S FINAL BUDGET FOR THE 2019/20 FISCAL YEAR, ALLOCATING, APPROPRIATING, AND AUTHORIZING EXPENDITURES IN ACCORDANCE WITH AND FOR THE PURPOSES AS STATED IN SAID BUDGET, EXCEPTING CERTAIN APPROPRIATIONS AND EXPENDITURES REQUIRING FURTHER CITY COMMISSION ACTION AND/OR AUTHORIZATION; AUTHORIZING BUDGETARY CONTROL BY DEPARTMENTAL FUND TOTAL FOR ALL APPROPRIATIONS EXCEPT FOR AMOUNTS ALLOCATED FOR CAPITAL OUTLAY ITEMS; PROVIDING FOR THE AUTHORIZATION OF ALL BUDGETED EMPLOYMENT POSITIONS AND THE AUTHORIZATION FOR THE CITY MANAGER TO MAKE TEMPORARY APPOINTMENTS TO BUDGETED POSITIONS; PROVIDING FOR THE CREATION OF TRUST FUND(S) FOR RECEIPT OF MONIES BY GIFT, GRANT, OR OTHERWISE, WHEN THE SAME CONTAINS AS A CONDITION OF ACCEPTANCE, A LIMITATION OR RESTRICTION REGARDING THE USE OR EXPENDITURE OF THE SAME AND THE MANAGEMENT AND DISBURSEMENT THEREOF; PROVIDING FOR A TEMPORARY OR PERMANENT SUSPENSION OF THE OMNIBUS APPROPRIATION AND EXPENDITURE AUTHORIZATION CONTAINED HEREIN BY CITY COMMISSION RESOLUTION; PROVIDING THAT THE BUDGET HEREBY ADOPTED MAY BE ADJUSTED OR MODIFIED BY SUBSEQUENT RESOLUTION SO LONG AS SUCH ADJUSTMENT OR MODIFICATION SHALL NOT RESULT IN A VARIATION OF THE TOTAL BUDGET, PROVIDING THAT IN THE EVENT A VARIATION FROM THE TOTAL BUDGET IS OR BECOMES NECESSARY, THIS ORDINANCE SHALL BE AMENDED ONLY BY A SUBSEQUENT ORDINANCE CONSISTENT WITH CHAPTER 166, FLORIDA STATUTES, THE CHARTER AND CODE OF ORDINANCES OF THE CITY OF NORTH LAUDERDALE, FLORIDA; PROVIDING FOR THE AUTHORIZATION TO LAPSE ALL ENCUMBRANCES OUTSTANDING AT SEPTEMBER 30, 2019, AND AUTHORIZATION TO RE-APPROPRIATE ALL UNEXPENDED CAPITAL APPROPRIATIONS, INCLUDING LAPSED CAPITAL OUTLAY ENCUMBRANCES IN THE 2019/20 BUDGET YEAR; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

Section 1. That the 2019/20 Annual Budget, attached hereto and made a part hereof as specifically as if set forth at length here at, be and the same is hereby established and adopted as the City of North Lauderdale's final budget for 2019/20 fiscal year. This Annual Budget provides for maintaining the Ad Valorem Tax Operating Millage Levy Rate from the prior year's rate.

Section 2. That the budget adopted hereby shall provide that the budget may be amended or adjusted by a resolution approved at the public hearing in accordance with the requirements of Chapter 200.065, Florida Statutes, as amended from time to time.

Section 3. That, subject to the adjustment and/or amendment process authorized in Section 2 thereof, amounts allocated in said budget for expenditure effective October 1, 2019 are authorized in accordance with the purposes as set forth in said budget except that no funds shall be deemed authorized for expenditure in those instances where specific and additional City Commission action and authorization is required as provided in Section 3.14 of the North Lauderdale City Charter, as well as other applicable law. That this budget shall appropriate an expenditure of funds for scheduled repayments of debt financing as required by City loan agreements.

Section 4. That the 2019/20 Annual Budget establishes, except as otherwise provided in Section 5 hereof below, limitations on expenditures by department total within fund. Said limitation meaning that the total sum allocated to each department for operating expenses may not be increased or decreased without specific authorization by a duly enacted Resolution and/or Ordinance effecting such amendment or transfer. However, specific activity amounts may be exceeded so long as excesses exist in other activities within said department budget.

Section 5. That amounts allocated to Capital Outlay items are specific authorizations and may be expended only for capital project and capital purchase purposes. The amount allocated for Capital Outlay may not be exceeded or increased without specific City Commission authorization, the same being by a duly enacted Resolution and/or Ordinance effecting such amendment or transfer.

Section 6. In the event that an authorized position is vacant and monies are available within a department's salary appropriation to fund a temporary appointment to vacant position, the City Manager may appoint a temporary employee for a period not to exceed 90 days, to fill said vacant position. Said temporary appointment may be renewable for an additional 90-day period and may only be made for the period pending the filling of the authorized position by a permanent employee.

Section 7. That when the City of North Lauderdale receives monies from any source, be it private or governmental, by Grant, Gift, or otherwise, to which there is attached as a condition of acceptance, any limitation regarding the use or expenditure of the monies received, the funds so received need not be shown in the Annual Budget nor shall said budget be subject to amendment or expenditure as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the City under Grants or Gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon accepted contemporary Florida Municipal Accounting Principles and where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon the Gift or Grant as aforesaid.

Section 8. That the Omnibus Appropriation and Expenditure Authorization as contained in Section 3 hereof may be temporarily or permanently suspended by Resolution of the City Commission if at any time it appears that the projected revenue supporting the above-described budget is below anticipated levels or maybe temporarily or permanently suspended by Resolution of the City Commission for any other reason or purpose deemed proper by the Commission.

Section 9. Upon the passage and adoption of the 2019/20 fiscal year budget for the City of North Lauderdale, should the City Manager determine that Department Total or a Capital Outlay will exceed its original appropriation, the City Manager is hereby authorized and directed to prepare such Resolutions as may be necessary and proper to administratively and publicly adjust or modify any line item from the Budget hereby adopted so long as such adjustment or modification shall not result in a variation of the total budget appropriation adopted pursuant to this Ordinance, as provided by General or Special Law.

Section 10. In the event a variation from the total budget appropriation is or becomes necessary, such variations shall only become legally effective upon the adoption of an amending Ordinance consistent with Chapter 166, Florida Statutes, the Charter and Code or Ordinances of the City of North Lauderdale, Florida. Notwithstanding this limitation, health insurance coverage shall be available to and paid for by the City on behalf of the City's elected officials in a manner consistent with the City's general employees at a cost which shall not exceed 100% of the City's monthly premium amount, and further recognizing that, for the economic benefit of the City, staff shall make every effort to pay directly to their insurance carrier the monthly cost of an elected official's health coverage in an amount not exceeding 100% of comparable City health cost should the member have their health insurance coverage from another source.

Section 11. That all outstanding encumbrances for operating expenditures at September 30, 2019 shall lapse at that time; and, that all outstanding encumbrances for Capital Expenditures as at September 30, 2019 shall lapse at that time; and, that all unexpended Capital appropriations, including outstanding encumbrances, may be added to the corresponding 2019/20 available balances and be simultaneously re-appropriated for capital expenditures, as previously approved in the 2019/20 fiscal year. It is contemplated and acknowledged that the possible addition of available Capital balances in other Funds and their simultaneous re-appropriation under this Section shall not be interpreted or construed as an increase in revenues available for appropriation under Section 3.14 of the City Charter or as a variation of the total budget under Section 10 of the City's Original Budget Ordinance.

Section 12. If any clause, section, or other part or application this Ordinance shall be held by any Court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the validity of the remaining portions or applications remaining in full force and effect.

Section 13. All Ordinances or parts of Ordinances in conflict herewith be and the same are repealed to the extent of such conflict.

Section 14. This Ordinance shall take effect on October 1, 2019.

PASSED on first reading by the City Commission of the City of North Lauderdale, Florida this 12th day of September, 2019.

APPROVED AS TO FORM:

CITY ATTORNEY SAMUEL S. GOREN

MAYOR ANA M. ZIADE

VICE MAYOR SAMSON BORGELIN

ATTEST

CITY CLERK PATRICIA VANCHERI

General Fund Schedule of Revenues, Expenditures and Changes in Fund Balances
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
<u>Revenue:</u>						
Taxes	\$ 12,031,326	\$ 13,004,889	\$ 13,884,015	\$ 14,588,400	\$ 15,430,160	
Licenses and permits	4,959,658	5,368,949	5,474,304	5,219,640	5,282,440	
Intergovernmental revenue	5,520,089	5,734,143	6,517,974	6,059,310	6,349,600	
Charges for services	4,344,019	4,296,111	4,209,303	4,717,500	4,704,760	
Fines and forfeitures	961,268	746,036	868,590	683,700	708,450	
Miscellaneous revenue	1,363,415	1,395,376	1,557,790	1,324,400	1,469,380	
Use of fund balance	-	-	-	4,788,670	537,530	
Total revenue	\$ 29,179,775	\$ 30,545,504	\$ 32,511,976	\$ 37,381,620	\$ 34,482,320	-7.8%
<u>Expenditures:</u>						
Departmental						
City Commission	\$ 394,900	\$ 383,230	\$ 386,694	\$ 466,390	\$ 513,170	
City Manager	402,644	429,437	440,404	466,080	491,640	
City Attorney	258,786	255,222	237,131	286,260	287,400	
City Clerk	251,629	269,274	268,256	317,390	322,730	
Human Resources	292,948	292,182	312,764	412,380	507,060	
Finance	718,963	780,628	759,313	982,770	1,018,030	
Public Works	3,840,396	3,849,475	6,452,447	5,123,900	5,672,150	
Parks and Recreation	4,385,120	4,493,284	4,610,275	4,897,970	5,382,180	
Community Development	2,044,614	2,058,985	2,584,548	2,885,210	3,438,370	
Police - Contractual	9,201,848	9,361,542	9,988,008	11,231,020	11,102,650	
Non-Departmental	3,693,488	4,489,473	4,994,451	10,312,250	5,746,940	
Total expenditures	\$ 25,485,335	\$ 26,662,732	\$ 31,034,291	\$ 37,381,620	\$ 34,482,320	-7.8%
Change in fund balance	\$ 3,694,440	\$ 3,882,772	\$ 1,477,685	\$ (4,788,670)	\$ (537,530)	
Fund balance						
Beginning balance	\$ 37,874,984	\$ 41,569,424	\$ 45,452,196	\$ 46,929,880	\$ 42,141,210	
Ending balance	\$ 41,569,424	\$ 45,452,196	\$ 46,929,880	\$ 42,141,210	\$ 41,603,680	
Fund balances						
Assigned:						
Future capital projects	\$ 1,227,100	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	
Disaster Assistance	2,450,000	3,500,000	3,500,000	3,500,000	3,500,000	
Subsequent year's expenditures	-	832,630	4,788,670	537,530	1,000,000	
Unassigned	37,892,324	40,369,566	37,891,210	37,353,680	36,353,680	
Total fund balances	\$ 41,569,424	\$ 45,452,196	\$ 46,929,880	\$ 42,141,210	\$ 41,603,680	

Fire/Rescue Special Revenue Fund - Schedule of Revenue and Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change
	Actual	Actual	Actual	Budget	Budget	from
						FY 2019
<u>Fire/Rescue Fund (115)</u>						
<u>Revenue:</u>						
Special Assessments	\$ 4,127,943	\$ 3,994,679	\$ 4,391,557	\$ 4,361,250	\$ 4,603,200	
Shared Revenue - Firefighter Supplemental Comp	17,222	16,954	16,874	17,000	17,000	
Interest Earnings	3,736	3,125	10,085	2,000	5,420	
Miscellaneous Revenue-Other	3,365	12,267	77,569	1,000	-	
Transfer In-General Fund for EMS Subsidy	939,724	1,254,920	1,451,840	1,922,400	2,081,210	
Transfer In-General Fund for Exempt Properties	659,233	289,400	291,800	268,510	285,040	
Use of Fund Balance or Net Position	-	-	-	324,440	100,000	
Fees-Other Permits	10,140	14,230	16,789	14,200	15,510	
Charges for Services-F/R Inspection Fees	14,125	22,385	27,007	20,500	20,500	
Charges for Services-EMS	659,011	514,390	706,253	612,000	623,000	
Total revenue	\$ 6,434,499	\$ 6,122,350	\$ 6,989,774	\$ 7,543,300	\$ 7,750,880	2.8%
<u>Expenditures:</u>						
Administrative Division	\$ 939,780	\$ 889,499	\$ 871,234	\$ 951,610	\$ 1,010,290	
Operating Division (Station 34 & 44)	4,895,625	5,147,685	5,526,787	6,113,360	6,468,820	
Non-Departmental	436,541	240,164	230,810	478,330	271,770	
Total expenditures	\$ 6,271,946	\$ 6,277,348	\$ 6,628,831	\$ 7,543,300	\$ 7,750,880	2.8%
Change in fund balance	\$ 162,553	\$ (154,998)	\$ 360,943	\$ (324,440)	\$ (100,000)	
Fund balance						
Beginning balance	\$ 1,010,463	\$ 1,173,016	\$ 1,018,018	\$ 1,378,961	\$ 1,054,521	
Ending balance	\$ 1,173,016	\$ 1,018,018	\$ 1,378,961	\$ 1,054,521	\$ 954,521	

North Lauderdale Water Control District Special Revenue Fund - Schedule of Revenue and Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
<u>North Lauderdale Water Control District Special Revenue Fund (131)</u>						
Maintenance Assessment (per unit):	\$ 55.15	\$ 55.15	\$ 55.15	\$ 100.00	\$ 100.00	
<u>Revenue:</u>						
Special Assessments	\$ 616,721	\$ 616,636	\$ 619,286	\$ 1,112,730	\$ 1,116,480	
Special Assessments-WCD Brookside	3,243	3,177	3,243	5,800	5,760	
Interest Earnings	655	830	1,308	-	-	
Miscellaneous Revenue-Other	40	19	-	-	-	
Transfer In-General Fund for Exempt Properties	62,739	62,800	62,200	112,510	110,210	
Total revenue	\$ 683,397	\$ 683,462	\$ 686,037	\$ 1,231,040	\$ 1,232,450	0.1%
<u>Expenditures:</u>						
Canal Maintenance						
Administrative Costs	\$ 59,784	\$ 52,800	\$ 50,800	\$ 50,200	\$ 52,600	
Canal Maintenance	607,543	621,440	630,620	1,163,900	1,055,760	
Assessment Comm Fees	12,334	12,333	12,386	16,940	21,500	
Contingency	-	-	-	-	102,590	
Hurricane Grant Match	-	-	157,249	-	-	
Total expenditures	\$ 679,661	\$ 686,573	\$ 851,055	\$ 1,231,040	\$ 1,232,450	0.1%
Change in Fund Balance	\$ 3,736	\$ (3,111)	\$ (165,018)	\$ -	\$ -	
<u>Fund balance:</u>						
Beginning balance	\$ 1,140,694	\$ 1,144,430	\$ 1,141,319	\$ 976,301	\$ 976,301	
Ending balance	\$ 1,144,430	\$ 1,141,319	\$ 976,301	\$ 976,301	\$ 976,301	

Debt Service Fund Detail Budget
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
<u>Debt Service Fund (210)</u>						
<u>Revenue:</u>						
Ad Valorem Taxes Delinquent	\$ 21	\$ 264	\$ 69	\$ -	\$ -	
Interest Earnings	17	35	450	-	-	
Transfer In-General Fund for Debt Service	715,143	676,200	700,200	695,200	357,580	
Use of Fund Balance or Net Position	-	-	-	20,000	5,000	
Total revenue	\$ 715,181	\$ 676,499	\$ 700,719	\$ 715,200	\$ 362,580	-49.3%
<u>Expenditures:</u>						
Principal-2003A Cir Bonds	\$ 585,834	\$ 613,993	\$ 643,503	\$ 674,450	\$ 349,280	
Interest-2003A Cir Bonds	129,309	101,151	71,641	40,750	8,300	
Bond Costs	-	-	4,125	-	5,000	
Total expenditures	\$ 715,143	\$ 715,144	\$ 719,269	\$ 715,200	\$ 362,580	-49.3%
Change in Fund Balance	\$ 38	\$ (38,645)	\$ (18,550)	\$ (20,000)	\$ (5,000)	
Fund balance						
Beginning balance	\$ 89,477	\$ 89,515	\$ 50,870	\$ 32,320	\$ 12,320	
Ending balance	\$ 89,515	\$ 50,870	\$ 32,320	\$ 12,320	\$ 7,320	

Capital Projects Fund Schedule of Revenue and Expenditures
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
<u>Capital Projects Fund (311)</u>						
<u>Revenue:</u>						
Transfer In-General Fund for Capital Projects	\$ 804,000	\$ 1,710,000	\$ 1,990,000	\$ 6,491,930	\$ 2,062,000	
Interest Earnings	25,096	15,733	27,643	-	-	
Miscellaneous Revenue	75,000	-	-	-	-	
Use of Fund Balance	-	-	-	-	570,000	
Total revenue	\$ 904,096	\$ 1,725,733	\$ 2,017,643	\$ 6,491,930	\$ 2,632,000	-59.5%
<u>Expenditures:</u>						
Parks & Recreation	\$ 644,208	\$ 556,327	\$ 851,423	\$ 345,000	\$ 335,000	
Community Development	23,864	-	17,987	-	-	
Public Works	206,839	87,703	106,468	6,146,930	2,297,000	
Total expenditures	\$ 874,911	\$ 644,030	\$ 975,878	\$ 6,491,930	\$ 2,632,000	-59.5%
Change in Fund Balance	\$ 29,185	\$ 1,081,703	\$ 1,041,765	\$ -	\$ (570,000)	
Assigned Fund Balance						
Beginning balance	\$ 2,366,277	\$ 2,395,462	\$ 3,477,165	\$ 4,518,930	\$ 4,518,930	
Ending balance	\$ 2,395,462	\$ 3,477,165	\$ 4,518,930	\$ 4,518,930	\$ 3,948,930	

Utilities Fund Schedule of Revenues and Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
<u>Utilities Fund (401)</u>						
<u>Revenue:</u>						
Water Sales	\$ 5,157,650	\$ 5,428,568	\$ 5,630,925	\$ 5,395,000	\$ 5,395,000	
Sale of Meters	1,810	6,655	8,405	2,000	5,000	
Backflow Certification Fees	-	5,789	6,822	-	-	
Utilities Late Fees	392,377	381,088	355,860	275,000	304,210	
Utilities Turn Off Fees	254,750	210,070	244,430	125,000	165,000	
Utilities Dishonored Payment Fees	3,254	4,858	5,997	2,300	3,000	
Utilities Hook Up Fees	18,785	18,435	20,950	18,000	18,000	
Utilities Miscellaneous	19,820	18,549	5,630	10,000	10,000	
Water Availability Fee	39,561	15,423	6,414	-	-	
Sewer Sales	6,537,494	6,890,463	7,134,716	6,775,000	6,775,000	
Investment Earnings	135,406	111,848	212,080	74,500	150,000	
Other	48,998	116,827	142,774	-	-	
Total revenue	\$ 12,609,905	\$ 13,208,573	\$ 13,775,003	\$ 12,676,800	\$ 12,825,210	1.2%
<u>Expenditures:</u>						
Water Plant	\$ 2,663,442	\$ 1,961,950	\$ 2,085,793	\$ 2,658,090	\$ 2,990,220	
Water Distribution	1,281,864	1,282,542	1,468,981	1,931,070	1,888,720	
Sewer Operations	4,021,568	4,561,333	4,771,019	5,473,640	5,321,460	
Non-Departmental	2,562,979	2,550,127	2,724,388	2,614,000	2,624,810	
Total expenses	\$ 10,529,853	\$ 10,355,952	\$ 11,050,181	\$ 12,676,800	\$ 12,825,210	1.2%
Change in Net Position	\$ 2,080,052	\$ 2,852,621	\$ 2,724,822	\$ -	\$ -	
Net position, beginning	\$ 35,745,815	\$ 37,825,867	\$ 40,678,488	\$ 43,403,310	\$ 43,403,310	
Net position, ending	\$ 37,825,867	\$ 40,678,488	\$ 43,403,310	\$ 43,403,310	\$ 43,403,310	
Net Position						
Net investment in capital assets	\$ 12,069,519	\$ 11,493,138	\$ 10,935,301	\$ 10,935,301	\$ 10,935,301	
Unrestricted	25,756,348	29,185,350	32,468,009	32,468,009	32,468,009	
Total net position	\$ 37,825,867	\$ 40,678,488	\$ 43,403,310	\$ 43,403,310	\$ 43,403,310	

Stormwater Management Fund Schedule of Revenue and Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change from FY 2019
	Actual	Actual	Actual	Budget	Budget	
<u>Stormwater Management Fund (411)</u>						
<u>Revenue:</u>						
Stormwater Revenue	\$ 715,438	\$ 1,046,130	\$ 1,196,116	\$ 1,150,000	\$ 79,400	
Stormwater Assessments	-	-	-	-	1,103,700	
Investment Earnings	10,104	6,645	20,229	5,000	10,000	
Miscellaneous Revenue	-	-	3,459	-	-	
Use of Fund Balance or Net Position	-	-	-	-	-	
Total revenue	\$ 725,542	\$ 1,052,775	\$ 1,219,804	\$ 1,155,000	\$ 1,193,100	3.3%
<u>Expenses:</u>						
Regular Salaries and Wages	\$ 406,301	\$ 444,586	\$ 406,692	\$ 494,000	\$ 453,140	
Sick and Vacation Payout	(13,897)	19,127	(11,802)	-	-	
Overtime	4,166	15,093	11,054	5,000	5,000	
FICA Taxes	29,676	33,348	30,641	37,970	35,270	
401 (A) Retirement	44,964	50,261	41,286	65,950	62,760	
Health/Dental Insurance	88,033	93,623	77,919	114,410	116,840	
Disability Insurance	3,643	3,599	3,663	5,170	4,960	
Life Insurance	2,357	2,434	1,987	3,110	2,390	
Legal Services	1,538	-	-	-	-	
Temporary Assistance	-	-	4,069	-	-	
Architect and Engineering	-	6,343	6,780	30,000	45,000	
External Admin Costs	-	-	-	-	29,000	
Internal Admin Costs	89,388	81,700	86,500	83,700	82,700	
Street Cleaning	10,934	12,122	12,171	20,000	20,000	
Storm Drain Maintenance	3,482	24,576	44,809	75,000	75,000	
Statement Preparation	10,248	10,164	10,091	10,600	10,600	
R&M-Equipment Maintenance	10,383	3,318	1,761	10,000	10,000	
Other Current Charges - Misc	3	6	-	15,000	-	
Payment In Lieu of Taxes	17,483	15,400	13,500	11,500	9,650	
Environmental Permits	10,002	3,018	19,649	10,500	10,500	
General Office Supplies	-	-	-	500	500	
Fuel-City Vehicles	6,311	12,002	14,781	12,000	12,000	
Operating Equipment	8,266	15,891	20,581	20,000	-	
Chemicals	20	2,800	-	3,000	3,000	
Uniform Purchase	3,310	4,076	4,300	14,000	7,000	
Safety Equipment	2,048	4,200	1,939	5,000	5,000	
Misc Operating Supplies	1,504	18	484	500	500	
Membership/Professional Dues	800	-	800	500	500	
Workers' Compensation	15,829	14,940	15,060	10,880	10,190	
Insurance	1,429	1,500	1,800	1,900	1,900	
Vehicle Maintenance	11,924	12,100	15,800	14,900	15,700	
Depreciation	65,298	65,298	63,305	66,000	63,000	
Capital - Machinery/Equipment	-	-	-	-	-	
Contingency-Stormwater	-	-	-	13,910	101,000	
Hurricane Irma	-	28,729	3,191	-	-	
Total expenses	\$ 835,442	\$ 980,272	\$ 902,811	\$ 1,155,000	\$ 1,193,100	3.3%
Change in net position	\$ (109,900)	\$ 72,503	\$ 316,993	\$ -	\$ -	
Net position, beginning	\$ 2,415,960	\$ 2,306,060	\$ 2,378,563	\$ 2,695,556	\$ 2,695,556	
Net position, ending	\$ 2,306,060	\$ 2,378,563	\$ 2,695,556	\$ 2,695,556	\$ 2,695,556	
Net position						
Net investment in capital assets	\$ 562,702	\$ 497,404	\$ 434,099	\$ 434,099	\$ 434,099	
Unrestricted	1,743,358	1,881,159	2,261,457	2,261,457	2,261,457	
Total net position	\$ 2,306,060	\$ 2,378,563	\$ 2,695,556	\$ 2,695,556	\$ 2,695,556	

Vehicle Maintenance Fund Schedule of Revenue and Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Vehicle Maintenance (501)						
Revenue:						
Interest Earnings	\$ 207	\$ 673	\$ 5,994	\$ -	\$ -	
Charges for Services	250,400	253,397	207,699	202,300	177,830	
Use of Fund Balance	-	-	-	75,000	102,870	
Total revenue	\$ 250,607	\$ 254,070	\$ 213,693	\$ 277,300	\$ 280,700	1.2%
Expenses:						
Garage - Service Contract	\$ 51,225	\$ 70,417	\$ 51,869	\$ 75,000	\$ 75,000	
Electricity	1,707	1,504	1,112	2,000	2,000	
Water/Sewer/Garbage	2,361	6,022	6,214	7,000	7,000	
Vehicle Repairs	2,286	3,461	-	20,000	20,000	
Other Current Charges-Misc	6,176	10,176	11,232	11,500	11,500	
Car Wash	57	223	603	500	500	
Vehicle Parts	111,947	71,404	78,590	125,000	125,000	
Insurance	45,000	38,700	36,200	36,300	39,700	
Total expenses	\$ 220,759	\$ 201,907	\$ 185,820	\$ 277,300	\$ 280,700	1.2%
Change in net position	\$ 29,848	\$ 52,163	\$ 27,873	\$ (75,000)	\$ (102,870)	
Net position, beginning	\$ 1,479,043	\$ 1,508,891	\$ 1,561,054	\$ 1,588,927	\$ 1,513,927	
Net position, ending	\$ 1,508,891	\$ 1,561,054	\$ 1,588,927	\$ 1,513,927	\$ 1,411,057	
Net Position						
Unrestricted	\$ 1,508,891	\$ 1,561,054	\$ 1,588,927	\$ 1,513,927	\$ 1,411,057	
Total net position	\$ 1,508,891	\$ 1,561,054	\$ 1,588,927	\$ 1,513,927	\$ 1,411,057	

Information Technology Fund Schedule of Revenue and Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
Information Technology Fund (530)						
Revenue:						
Charges for Services	\$ 980,125	\$ 966,300	\$ 1,014,729	\$ 1,040,820	\$ 1,305,630	
Interest Earnings	159	419	3,746	-	-	
Use of Fund Balance or Net Position	-	-	-	71,000	384,270	
Total revenue	\$ 980,284	\$ 966,719	\$ 1,018,475	\$ 1,111,820	\$ 1,689,900	52.0%
Expenses:						
Regular Salaries And Wages	\$ 141,680	\$ 162,582	\$ 182,460	\$ 236,100	\$ 253,220	
Sick and Vacation Payout	-	17,011	12,794	-	-	
Car Allowance	-	1,122	1,200	1,200	1,200	
Overtime	-	2,886	3,313	5,000	7,500	
Tuition Assistance	-	-	-	13,000	13,000	
FICA Taxes	10,476	12,514	13,975	18,300	19,790	
401 (A) Retirement	18,373	22,308	23,609	30,300	35,000	
457 Deferred Compensation	2,048	3,251	3,525	4,100	4,470	
Health/Dental Insurance	20,722	22,589	25,259	46,940	54,160	
Disability Insurance	957	1,538	1,695	2,500	2,760	
Life Insurance	454	511	554	780	820	
System Consulting	37,089	24,937	31,566	51,000	40,000	
Travel And Per Diem	191	-	66	2,000	2,000	
Communication Services	38,325	41,849	43,127	79,200	60,000	
R&M-Computer Software	172,251	163,653	187,343	198,400	225,000	
R&M-Server Maintenance	6,124	3,367	3,658	7,000	7,000	
R&M-Munis Software Maint	70,605	73,586	77,620	84,000	90,000	
Other Current Charges-Misc	535	183	381	1,000	2,000	
General Office Supplies	1,566	3,167	1,170	3,000	3,000	
Computer Software- Not Capital	27,084	29,970	16,567	33,000	32,000	
Computer Hardware- Not Capital	42,965	48,583	51,588	36,000	44,000	
Memberships/Professional Dues	3,775	3,775	3,775	4,000	4,000	
Training And Seminars	8,996	9,898	3,075	8,000	8,000	
Workers' Compensation	240	290	290	610	180	
Insurance	3,669	3,700	3,500	3,000	2,800	
Depreciation	1,981	25,702	53,266	88,900	89,000	
Capital Outlay- Hardware	8,685	3,375	-	121,000	289,000	
Capital Outlay- Software	-	-	-	20,000	390,000	
Contingency	-	-	-	13,490	10,000	
Hurricane Irma	-	624	400	-	-	
Total expenses	\$ 618,792	\$ 682,971	\$ 745,776	\$ 1,111,820	\$ 1,689,900	52.0%
Change in net position	\$ 361,492	\$ 283,748	\$ 272,699	\$ (71,000)	\$ (384,270)	
Net position, beginning	\$ 1,290,579	\$ 1,652,071	\$ 1,935,819	\$ 2,208,518	\$ 2,137,518	
Net position, ending	\$ 1,652,071	\$ 1,935,819	\$ 2,208,518	\$ 2,137,518	\$ 1,753,248	
Net Position						
Net investment in capital assets	\$ 50,716	\$ 453,492	\$ 641,158	\$ 641,158	\$ 641,158	
Unrestricted	1,601,355	1,482,327	1,567,360	1,496,360	1,112,090	
Total net position	\$ 1,652,071	\$ 1,935,819	\$ 2,208,518	\$ 2,137,518	\$ 1,753,248	

Insurance Fund Schedule of Revenue and Expenses
City of North Lauderdale
Budget for Fiscal Year 2020

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% Change from FY 2019
<u>Insurance Fund (550)</u>						
<u>Revenue:</u>						
Interest Earnings	\$ 11,909	\$ 9,082	\$ 12,003	\$ -	\$ -	
Charges for Services-Workers Compensation	291,171	281,699	268,000	182,400	141,600	
Charges for Services-General Insurance	462,909	472,999	437,900	384,900	391,400	
Use of Fund Balance	-	-	-	200,000	275,000	
Total revenue	\$ 765,989	\$ 763,780	\$ 717,903	\$ 767,300	\$ 808,000	5.3%
<u>Expenses:</u>						
Legal Svcs-Outside Counsel	\$ -	\$ -	\$ 387	\$ 5,000	\$ 5,000	
General Liability	126,890	123,978	139,043	146,000	166,600	
Automotive Insurance	33,245	31,139	30,789	33,300	36,900	
Property Insurance	182,857	163,005	153,250	192,600	204,900	
Other Insurance	4,026	3,219	10,883	5,000	5,000	
Workers Compensation Exp	251,678	269,403	284,628	302,400	306,600	
Claims Under Deductable	5,614	42,959	15,640	75,000	75,000	
Accident Prevention	2,694	4,996	7,680	8,000	8,000	
Total expenses	\$ 607,004	\$ 638,699	\$ 642,300	\$ 767,300	\$ 808,000	5.3%
Change in net position	\$ 158,985	\$ 125,081	\$ 75,603	\$ (200,000)	\$ (275,000)	
Net position, beginning	\$ 4,117,891	\$ 4,276,876	\$ 4,401,957	\$ 4,477,560	\$ 4,277,560	
Net position, ending	\$ 4,276,876	\$ 4,401,957	\$ 4,477,560	\$ 4,277,560	\$ 4,002,560	
Net Position						
Unrestricted	\$ 4,276,876	\$ 4,401,957	\$ 4,477,560	\$ 4,277,560	\$ 4,002,560	
Total net position	\$ 4,276,876	\$ 4,401,957	\$ 4,477,560	\$ 4,277,560	\$ 4,002,560	