CITY OF LAUDERDALE

BUDGET

2016

December 8, 2015

CITY OF LAUDERDALE

ANNUAL BUDGET

FOR FISCAL YEAR BEGINNING

JANUARY 1, 2016

DIRECTORY OF OFFICIALS

Jeffrey Dains	Mayor
Mary Gaasch	Councilmember
Roxanne Grove	Councilmember
Denise Hawkinson	Councilmember
Lara Mac Lean	Councilmember

Heather Butkowski, City Administrator

Jim Bownik, Assistant to the City Administrator

Terry J. Berg, Deputy City Clerk

David Hinrichs, Public Works Coordinator

Gordy Beck, Public Works Maintenance

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SUPPORTING DATA

CITY OF LAUDERDALE
LAUDERDALE CITY HALL
1891 WALNUT STREET
LAUDERDALE, MN 55113
651-792-7650
651-631-2066 FAX

December 8, 2015

Mayor Dains and Members of the City Council
Lauderdale Residents and Taxpayers

Dear Mayor and City Council:

Please accept the 2016 budget and my appreciation for your work to address the issues facing the City. This budget is the product of months of preparation and discussion involving City Council, staff, and the City's public safety partners. The budget reflects the City Council's commitment to providing high quality services at the best price.

Four fund types comprise the Budget: the General Fund, Special Revenue Funds, Capital Improvement Funds, and Enterprise Funds.

General Fund
The General Fund is the City's largest fund. Revenue is primarily generated from property taxes and state aids. Fiscal Disparities, a metropolitan area revenue sharing program, provides an additional $116,157, which is a decrease of $12,919 from what the City received in 2015.

The General Fund budget balanced at $1,301,611, an increase of 2.96% over 2015. The primary cost increases were for the police contract ($18,675), comprehensive plan update ($15,000), and staffing ($14,877). The property tax levy increased 8.36% to cover the additional expenses as well as compensate for the lost fiscal disparities revenue ($12,919).

Lauderdale saw the largest increase in median home values in Ramsey County. The median value for 2016 is $186,550, up from $175,000 in 2015. Due to the increase in value relative to the rest of Ramsey County, residents of a median valued home saw a property tax increase of $146, with approximately $36 to support City operations.

Special Revenue Funds
The City has three special revenue funds that track activity for the City's community events, cable television franchise, and recycling collection.

The Community Events Fund provides spending for Day in the Park, Halloween, National Night to Unite, and the Lauderdale/Falcon Heights 5K Run/Walk. The donations generated from these events off-set the costs.

The Communications Fund pays for the staffing and technology necessary to provide access to public, educational, and government (PEG) programming on the City's public access channel. The revenue is derived from the City's cable franchise agreement with Comcast. In December 2015, the City Council approved a cable franchise agreement with CenturyLink. Both entities will provide the same level of PEG support in addition to other services.

Finally, the Recycling Fund is operated with a mix of grant dollars and special assessment fees paid by homeowners. The money is used to provide for weekly collection of recyclables. The fund has generally maintained a healthy fund balance due to the revenue the City received from the sale of materials. The materials markets have slumped recently. In order to preserve the Recycling Fund's fund balance, an increase of the recycling rate by $3.00 per household per year was approved for 2016.

Capital Improvement Funds

The Capital Improvement Funds are the 401 Street Improvement Fund, 402 General Capital Fund, 403 Storm Water Capital Fund, 404 Park Improvement Fund, 407 Sanitary Sewer Capital Fund, and 414 Development Fund. Revenue in these funds comes from investment interest and post-audit General Fund transfers when warranted.

Capital improvement projects planned for 2016 include seal coating the City's streets and lining sanitary sewer pipes south of Larpenteur Avenue.

Enterprise Funds

Enterprise funds are intended to operate similar to a private business, where the costs are recovered through user charges. The City operates two enterprise funds: the 601 Sanitary Sewer Fund and the 602 Storm Water Fund.

The primary expense of the Sanitary Sewer Fund is wastewater treatment service provided by Metropolitan Council Environmental Services (MCES). Based on the increase for this service in 2016, the Council approved a 5.0% or $2.51 per quarter increase to the City's sanitary sewer rate.

The on-going expenses of the Storm Water Fund include meeting the requirements of the City's Storm Water Pollution Prevention Program (SWPPP), staffing, and system maintenance and repairs. The Council approved a 5.0% or $0.73 per quarter increase to the City's storm water rate for 2016.

I look forward to working with the Mayor and City Council and City employees in carrying out the vision and work plan of this budget document.

Respectfully submitted,

Heather Butkowski

Heather Butkowski
City Administrator

RESOLUTION 120815A

CITY OF LAUDERDALE
COUNTY OF RAMSEY
STATE OF MINNESOTA

ADOPTING THE 2016 FINAL PROPERTY TAX LEVY

WHEREAS, the City annually adopts an operating levy for the coming year in accordance with Minnesota Statutes; and

WHEREAS, Minnesota Statutes 275.065, Subdivision 1 requires cities to certify the final property tax levy to the county auditor on or before five working days after December 20.

NOW, THEREFORE BE IT RESOLVED, that the final 2016 levy to be certified to the Ramsey County Auditor of $676,561, inclusive of anticipated fiscal disparities revenue, is hereby established as the maximum possible levy for property tax payable in 2016.

Adopted by the City of Lauderdale this 8th day of December, 2015.

Mary Gaasch

Mary Gaasch, Mayor Pro-Tem

ATTEST:

Heather Butkowski

Heather Butkowski, City Administrator

RESOLUTION 120815B

CITY OF LAUDERDALE
COUNTY OF RAMSEY
STATE OF MINNESOTA

ADOPTING THE 2016 FINAL BUDGET AND ESTABLISHING FUND APPROPRIATIONS

WHEREAS, the City Council has met specifically for the purpose of discussion on the 2016 budget; and

WHEREAS, estimated December 31, 2015, fund balances are sufficient to meet approved expenditures for fiscal year 2015.

NOW, THEREFORE BE IT RESOLVED,

Section 1. That the City of Lauderdale 2016 budget is hereby approved in accordance with State Statute as follows:

General	$1,301,611
Special Revenue	$ 71,513

Section 2. That the following financial plan for fiscal year 2016 is hereby approved for expenditures in each of the funds as follows:

Capital Projects	$ 448,000
Enterprise	$ 615,395

Section 3. Maximum appropriations may be increased if and when additional revenues are anticipated or received.

Adopted by the City of Lauderdale this 8th day of December, 2015.

Mary Gaasch

Mary Gaasch, Mayor Pro-Tem

ATTEST:

Heather Butkowski

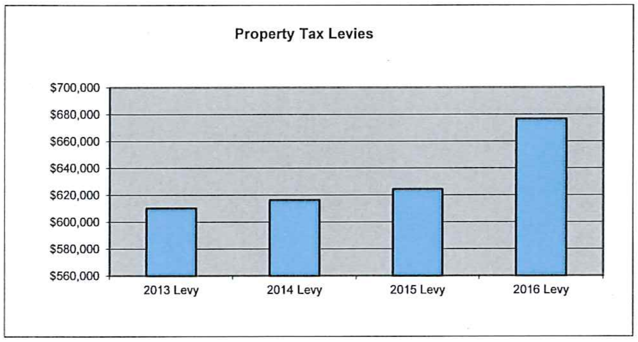
Heather Butkowski, City Administrator

GENERAL FUND

The GENERAL FUND accounts for all revenues and expenditures of a governmental unit which are not accounted for in other funds. It is usually the largest and most important accounting activity for state and local governments, normally receiving a greater variety and number of taxes and revenues than any other fund. Specifically, it receives such revenues as general property taxes, licenses and permits, fines and penalties, rents, charges for current services, state grants and aids, and interest earnings. In turn, the GENERAL FUND also finances a larger range of activities than any other fund.

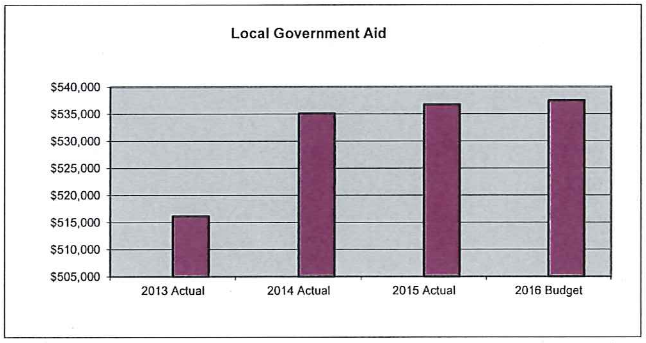
General Fund
Revenue Sources, Trends and Assumptions

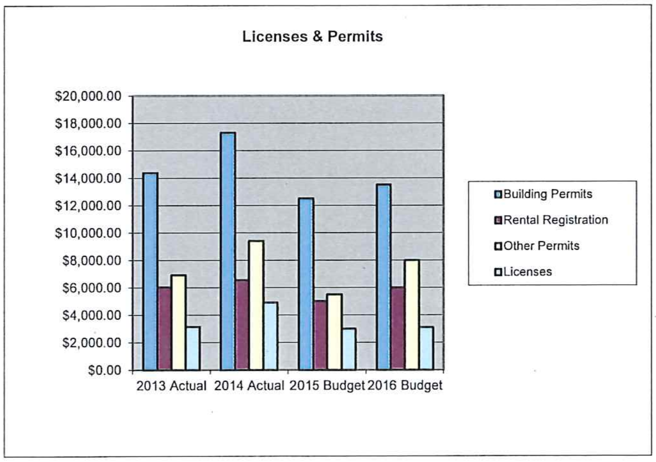
The City of Lauderdale maintains a number for funds for recording fiscal transactions, including the General Fund. The City's revenues are estimated and budgeted conservatively based on the individual revenue source's history, stability or expected volatility. All these assumptions are programmed into the City's annual budget to see how the assumptions work together for forecasting. In addition, a master fee schedule is adopted annually that reviews rates/charges to ensure they are appropriate.



General Property Taxes - The City relies on property taxes to support the basic functions such as general government, public safety, public works, culture and recreation. The 2016 property tax levy is $676,561 of which $116,157 is fiscal disparities. Levy is increased by $52,204 between the property tax levy and fiscal disparities over 2015. The City's taxes per capita was $251 for 2014.

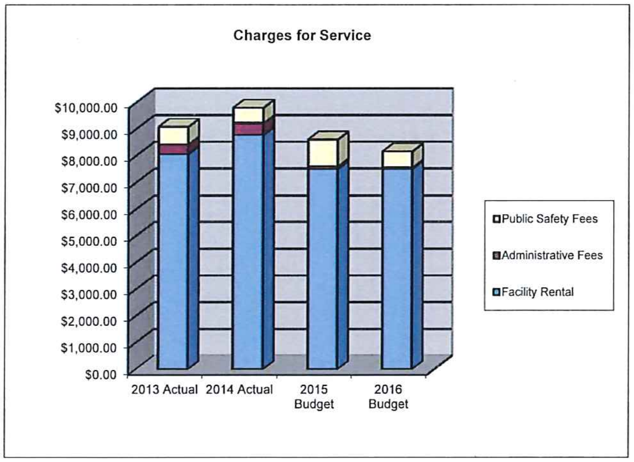
Intergovernmental Revenues include Local Government Aid (LGA), PERA Rate Increase Aid, and various grants that the City receives from Met Council, Ramsey County and others. Since the new formula for Local Government Aid, the amount has remained constant with small increases. The state aids are susceptible to overall State of Minnesota fiscal conditions.

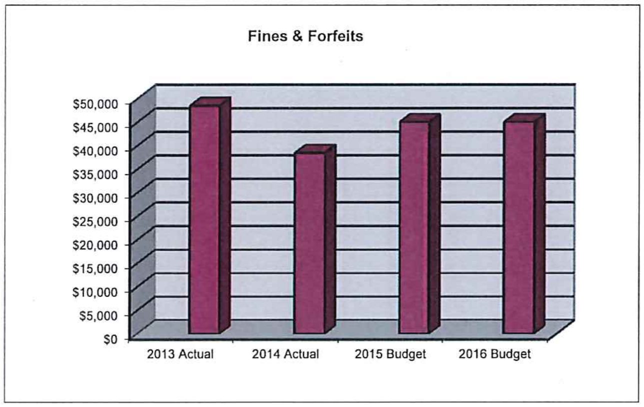




Licenses & Permits include business licenses, building-related permits and fees, rental registrations, and other non-business licenses and permits. Building (including plumbing and heating) permits account for the largest in this category being $17,000. Building permit revenues have been increasing over the past several years due to the economy recovering. Rental registrations are collected every year and account for approximately $6,539 in 2014.

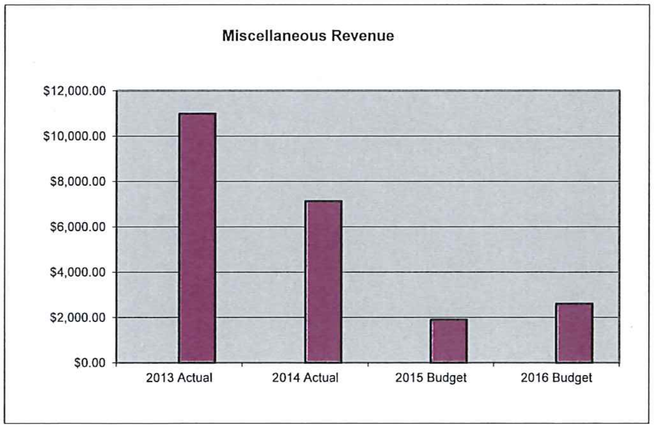
Charges for Services include city hall and park rental fees, administrative fees (zoning & plan check), fire inspections, and security and fire alarms. The largest area line item in this category is from facility rental fees in the amount of $8,772 for 2014.





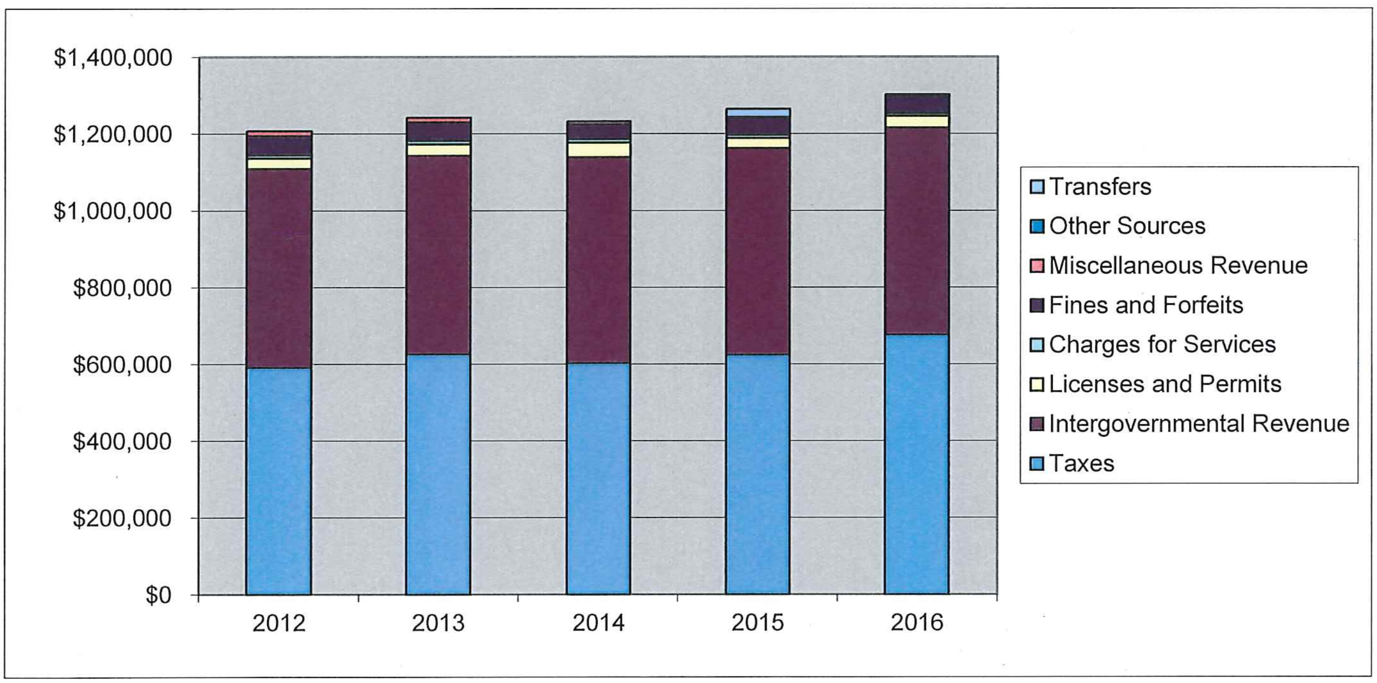
Fines & Forfeits include court and parking fines. This revenue source is expected to remain stable for 2016.

Miscellaneous revenues include interest on investments, donations, and interest income. Interest on investments has decreased significantly due to the economy.



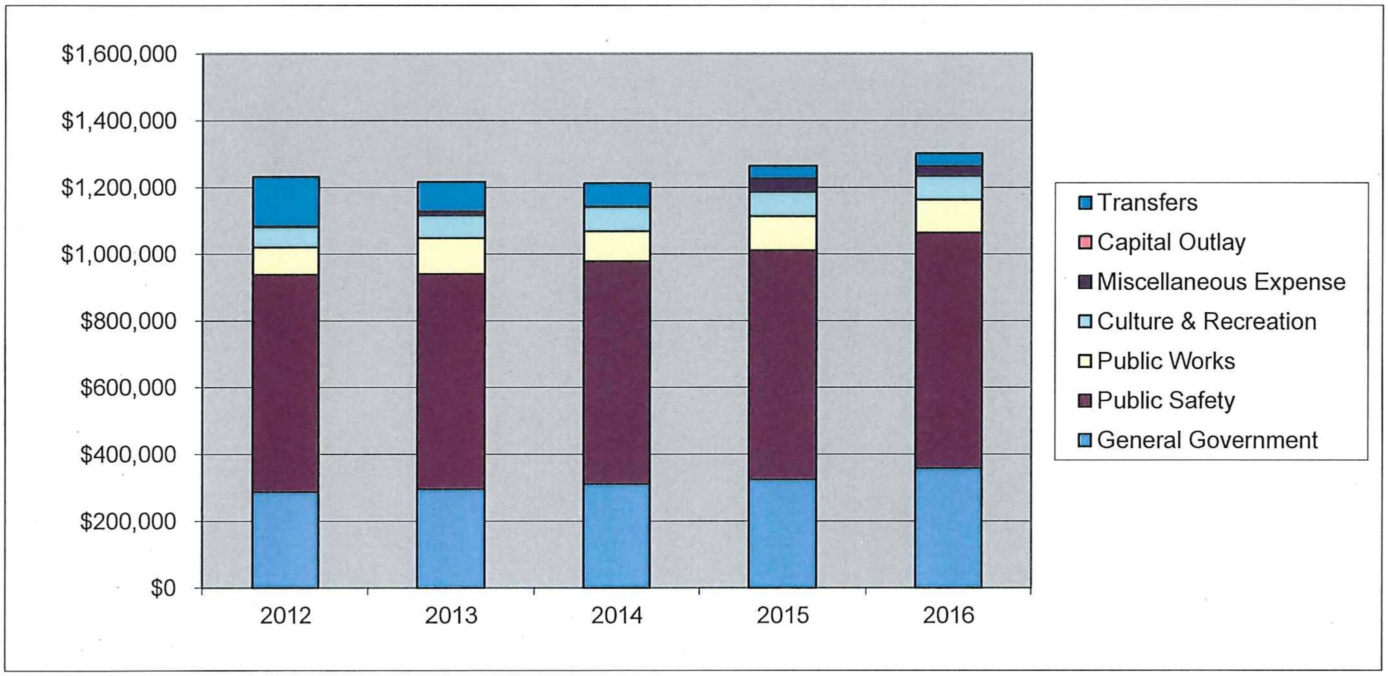
GENERAL FUND
REVENUE COMPARISON
ADOPTED 2016 BUDGET

Description	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
Taxes	$591,133	$625,406	$602,269	$624,357	$676,561
Intergovernmental Revenue	$517,217	$517,351	$536,291	$537,934	$538,700
Licenses and Permits	27,689	30,435	38,139	26,000	30,600
Charges for Services	8,685	9,072	9,787	8,600	8,150
Fines and Forfeits	50,182	48,454	38,417	45,000	45,000
Miscellaneous Revenue	12,401	10,980	7,124	1,900	2,600
Other Sources	0	0	0	0	0
Transfers	0	0	0	20,461	0
Total Revenues	$1,207,307	$1,241,698	$1,232,027	$1,264,252	$1,301,611



GENERAL FUND
EXPENDITURE COMPARISON
ADOPTED 2016 BUDGET

Description	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
General Government	$286,915	$295,872	$310,938	$324,669	$358,234
Public Safety	651,127	643,517	667,292	685,919	704,910
Public Works	82,181	109,104	90,467	102,913	99,714
Culture & Recreation	60,735	67,727	72,245	72,751	70,753
Miscellaneous Expense	0	12,520	1,786	40,000	30,000
Capital Outlay	2,354	0	0	0	0
Transfers	148,024	86,986	69,315	38,000	38,000
Total Expenditures	$1,231,336	$1,215,726	$1,212,043	$1,264,252	$1,301,611



CITY OF LAUDERDALE
GENERAL FUND REVENUES
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-31010	CURRENT AD VALOREM TAXES	$ 483,115	$ 487,860	$ 495,281	$ 560,404
101-31020	DELINQUENT AD VALOREM TAXES	$ 16,930	$ (4,052)	$ -	$ -
101-31030	FORFEITED TAX SALES	$ -	$ -	$ -	$ -
101-31040	FISCAL DISPARITIES	$ 125,362	$ 118,461	$ 129,076	$ 116,157
101-31055	EXCESS TAX INCREMENT	$ -	$ -	$ -	$ -
101-31910	PENALTIES AND INTEREST TAXES	$ -	$ -	$ -	$ -
	TAXES	**$ 625,406**	**$ 602,269**	**$ 624,357**	**$ 676,561**
101-32110	3.2 ALCHOLIC LICENSES	$ -	$ 300	$ 150	$ 150
101-32120	CIGARETTE LICENSES	$ -	$ 800	$ 400	$ 400
101-32130	GARBAGE HAULERS LICENSES	$ 1,408	$ 1,500	$ 1,300	$ 1,400
101-32140	HVAC LICENSES	$ 850	$ 1,300	$ 600	$ 600
101-32150	TREE COMPANY LICENSES	$ 500	$ 750	$ 400	$ 400
101-32180	RENTAL HOUSING LICENSES	$ 6,020	$ 6,539	$ 5,000	$ 6,000
101-32210	BUILDING PERMITS	$ 14,375	$ 17,296	$ 12,500	$ 13,500
101-32211	ZONING PERMIT APPLICATIONS	$ 1,450	$ 1,650	$ 500	$ 1,000
101-32225	PLAN REVIEW FEES - CITY STAFF	$ 2,264	$ 5,223	$ 2,500	$ 1,500
101-32225	PLAN REVIEW FEES - CONSULTANT	$ -	$ -	$ -	$ 2,000
101-32230	PLUMBING PERMITS	$ 1,248	$ 832	$ 1,000	$ 2,000
101-32240	ANIMAL LICENSES	$ 380	$ 250	$ 150	$ 150
101-32270	HVAC PERMITS	$ 1,941	$ 1,699	$ 1,500	$ 1,500
101-32280	STREET EXCAVATION PERMITS	$ -	$ -	$ -	$ -
	PERMITS & LICENSES	**$ 30,435**	**$ 38,139**	**$ 26,000**	**$ 30,600**
101-33401	LOCAL GOVERNMENT AID	$ 516,153	$ 535,093	$ 536,736	$ 537,502
101-33405	PERA RATE INCREASE	$ 1,198	$ 1,198	$ 1,198	$ 1,198
101-33406	MARKET VALUE HOMESTEAD CREDIT	$ -	$ -	$ -	$ -
101-33623	MET COUNCIL GRANT	$ -	$ -	$ -	$ -
	INTERGOVERNMENTAL REVENUE	**$ 517,351**	**$ 536,291**	**$ 537,934**	**$ 538,700**
101-34101	CITY HALL/PARK RENTAL	$ 8,057	$ 8,772	$ 7,500	$ 7,500
101-34103	ADMINISTRATIVE FEES	$ 75	$ 383	$ -	$ -
101-34105	SALE OF PUBLICATIONS	$ 140	$ -	$ -	$ -
101-34107	ASSESSMENT SEARCHES	$ 150	$ -	$ -	$ -
101-34109	COPIES	$ -	$ 57	$ 100	$ 50
101-34110	VARIANCE FEES	$ -	$ -	$ -	$ -
101-34111	LEGAL FEES	$ -	$ -	$ -	$ -
101-34112	CONDITIONAL USE PERMITS	$ -	$ -	$ -	$ -
101-34113	ZONING AMENDMENT	$ -	$ -	$ -	$ -
101-34114	ADVERTISING SALES	$ -	$ -	$ -	$ -
101-34116	ENGINEERING FEES	$ -	$ -	$ -	$ -
101-34201	FALSE SECURITY ALARM - POLICE	$ -	$ -	$ -	$ -
101-34202	FALSE FIRE ALARM - FIRE	$ -	$ -	$ 500	$ -
101-34203	FIRE INSPECTION FEE	$ 650	$ 575	$ 500	$ 600
101-34205	FIRE CALL REIMBURSEMENT	$ -	$ -	$ -	$ -
	CHARGES FOR SERVICES	**$ 9,072**	**$ 9,787**	**$ 8,600**	**$ 8,150**

Account Number	Account Description		2013 Actual		2014 Actual		2015 Adopted		2016 Adopted
101-35101	COURT FINES	$	46,571	$	38,417	$	45,000	$	45,000
101-35104	OTHER FINES	$	1,883	$	-	$	-	$	-
	FINES & FORFEITS	**$**	**48,454**	**$**	**38,417**	**$**	**45,000**	**$**	**45,000**
101-36101	SPECIAL ASSESSMENTS	$	(92)	$	-	$	-	$	-
101-36102	PENALTIES AND INTEREST ASSESSMENTS	$	972	$	-	$	-	$	-
101-36103	TREE REMOVAL	$	-	$	-	$	-	$	-
101-36200	MISCELLANEOUS REVENUE	$	-	$	(131)	$	-	$	-
101-36211	INVESTMENT INTEREST	$	1,195	$	2,023	$	1,400	$	2,100
101-36230	CONTRIBUTIONS & DONATIONS	$	1,500	$	1,500	$	-	$	-
101-36231	DOG PARK DONATIONS	$	-	$	-	$	-	$	-
101-36240	SURCHARGES COLLECTED	$	751	$	871	$	500	$	500
101-36250	REFUNDS & REIMBURSEMENTS	$	1,677	$	(30)	$	-	$	-
101-36252	LMC INSURANCE REFUND	$	4,977	$	2,891	$	-	$	-
	MISCELLANEOUS REVENUE	**$**	**10,980**	**$**	**7,124**	**$**	**1,900**	**$**	**2,600**
101-39101	SALE OF CAPITAL ASSETS	$	-	$	-	$	-	$	-
101-39200	TRANSFER IN	$	-	$	-	$	20,461	$	-
	OTHER SOURCES	**$**	**-**	**$**	**-**	**$**	**20,461**	**$**	**-**
	TOTAL GENERAL FUND REVENUE	**$**	**1,241,699**	**$**	**1,232,027**	**$**	**1,264,252**	**$**	**1,301,611**
	REVENUES OVER/UNDER EXPENDITURES	$	25,974	$	20,247	$	-	$	-
	FUND BALANCE - January 1	$	712,330	$	738,304	$	758,551	$	758,551
	FUND BALANCE - December 31	$	738,304	$	758,551	$	758,551	$	758,551
	FUND BALANCE - Nonspendable	$	-	$	1,752	$	1,752		
	FUND BALANCE - Restricted	$	-						
	FUND BALANCE - Committed	$	-						
	FUND BALANCE - Assigned	$	-						
	FUND BALANCE - Unassigned	$	738,304	$	756,799	$	756,799		

CITY OF Lauderdale

CITY OF LAUDERDALE
GENERAL FUND EXPENSE SUMMARY
2016

Department Number	Title	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
41100	LEGISLATIVE	$ 28,600	$ 28,412	$ 30,203	$ 31,353
41200	CITY ADMINISTRATION	$ 171,972	$ 181,223	$ 188,378	$ 197,088
41500	ELECTIONS, LEGAL & AUDITING	$ 44,210	$ 47,530	$ 51,660	$ 56,680
	GENERAL GOVERNMENT	**$ 244,782**	**$ 257,165**	**$ 270,241**	**$ 285,121**
42100	PUBLIC SAFETY	$ 643,517	$ 667,292	$ 685,919	$ 704,910
	PUBLIC SAFETY	**$ 643,517**	**$ 667,292**	**$ 685,919**	**$ 704,910**
43000	PUBLIC WORKS	$ 109,104	$ 90,467	$ 102,913	$ 99,714
43400	PLANNING, ZONING & INSPECTION	$ 51,090	$ 53,773	$ 54,428	$ 73,113
	PUBLIC WORKS	**$ 160,194**	**$ 144,240**	**$ 157,341**	**$ 172,827**
45200	PARKS & RECREATION	$ 67,727	$ 72,245	$ 72,751	$ 70,753
45300	CONTINGENCY	$ -	$ -	$ 20,000	$ 10,000
45400	TRANSFER	$ 86,986	$ 69,315	$ 38,000	$ 38,000
	OTHER	**$ 154,713**	**$ 141,560**	**$ 130,751**	**$ 118,753**
48100	ECONOMIC DEVELOPMENT	$ 12,520	$ 1,786	$ 20,000	$ 20,000
	ECONOMIC DEVELOPMENT	**$ 12,520**	**$ 1,786**	**$ 20,000**	**$ 20,000**
TOTAL EXPENDITURES		**$ 1,215,726**	**$ 1,212,043**	**$ 1,264,252**	**$ 1,301,611**

CITY OF LAUDERDALE
LEGISLATIVE
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-41100-103	PART TIME EMPLOYEES	$ 16,500	$ 16,500	$ 16,500	$ 16,500
101-41100-122	FICA/MC CONTRIBUTIONS	$ 1,262	$ 1,263	$ 1,262	$ 1,262
101-41100-151	WORKERS COMPENSATION INSURANCE	$ 32	$ 42	$ 41	$ 41
	PERSONNEL	**$ 17,794**	**$ 17,805**	**$ 17,803**	**$ 17,803**
101-41100-201	GENERAL SUPPLIES	$ -	$ -	$ -	$ -
101-41100-202	PERMANENT SUPPLIES	$ -	$ -	$ -	$ -
	SUPPLIES	$ -	$ -	$ -	$ -
101-41100-308	TRAINING & EDUCATION	$ 490	$ 139	$ 1,500	$ 1,500
101-41100-331	TRAVEL EXPENSE	$ -	$ 5	$ 500	$ 1,000
101-41100-352	LEGAL NOTICES & PUBLISHING	$ 1,165	$ 700	$ 800	$ 800
101-41100-361	INSURANCE & BONDS	$ 6,194	$ 6,702	$ 6,300	$ 6,500
101-41100-438	DUES & SUBSCRIPTIONS	$ 2,957	$ 3,061	$ 3,300	$ 3,750
101-41100-439	SPECIAL EVENTS	$ -	$ -	$ -	$ -
101-41100-440	MEETING EXPENSES	$ -	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	**$ 10,806**	**$ 10,607**	**$ 12,400**	**$ 13,550**
101-41100-530	FURNITURE & EQUIPMENT	$ -	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 28,600**	**$ 28,412**	**$ 30,203**	**$ 31,353**

NOTES:
Dues include Metro Cities, League of Minnesota Cities, Mayor's Association and Suburban Rate Authority

CITY OF LAUDERDALE
CITY ADMINISTRATION
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-41200-101	FULL TIME EMPLOYEES	$ 103,481	$ 111,427	$ 116,043	$ 121,029
101-41200-102	OVERTIME	$ -	$ -	$ -	$ -
101-41200-104	TEMPORARY EMPLOYEES	$ -	$ -	$ -	$ -
101-41200-121	PERA CONTRIBUTIONS	$ 7,502	$ 8,079	$ 8,703	$ 9,077
101-41200-122	FICA/MC CONTRIBUTIONS	$ 8,174	$ 8,805	$ 8,877	$ 9,259
101-41200-126	ICMA RETIREMENT	$ -	$ -	$ -	$ -
101-41200-131	HEALTH INSURANCE	$ 14,160	$ 16,320	$ 17,280	$ 18,240
101-41200-142	UNEMPLOYMENT	$ -	$ -	$ -	$ -
101-41200-151	WORKERS COMPENSATION INSURANCE	$ 629	$ 879	$ 928	$ 963
	PERSONNEL	**$ 133,946**	**$ 145,509**	**$ 151,831**	$ 158,568
101-41200-201	GENERAL SUPPLIES	$ 1,499	$ 1,652	$ 1,500	$ 1,800
101-41200-202	PERMANENT SUPPLIES	$ -	$ -	$ -	$ -
101-41200-203	POSTAGE	$ 3,631	$ 2,099	$ 3,000	$ 3,000
101-41200-208	WATER DELIVERY	$ 426	$ 626	$ 450	$ 450
101-41200-227	TOOLS & EQUIPMENT	$ -	$ -	$ -	$ 1,000
	SUPPLIES	**$ 5,556**	**$ 4,377**	**$ 4,950**	$ 6,250
101-41200-306	CONSULTING FEES	$ 9,056	$ 7,628	$ 6,547	$ 6,920
101-41200-307	COMPUTER SERVICES	$ 1,612	$ 1,590	$ 1,700	$ 3,000
101-41200-308	TRAINING & EDUCATION	$ 2,017	$ 614	$ 2,500	$ 2,500
101-41200-309	DELIVERY	$ -	$ -	$ -	$ -
101-41200-327	OTHER SERVICES	$ 324	$ 324	$ 400	$ 400
101-41200-331	TRAVEL EXPENSE	$ 1,557	$ 973	$ 1,200	$ 1,200
101-41200-352	PUBLIC INFO NOTICES	$ 855	$ 950	$ 1,100	$ 1,100
101-41200-353	NEWSLETTER PRINTING	$ 2,683	$ 2,952	$ 2,800	$ 2,800
101-41200-355	PRINTING SERVICES	$ 300	$ 275	$ 300	$ 300
101-41200-361	INSURANCE & BONDS	$ 5,644	$ 6,054	$ 5,800	$ 5,800
101-41200-391	TELEPHONE/PAGERS	$ 1,686	$ 1,575	$ 1,250	$ 1,250
101-41200-401	COPIER CONTRACT	$ 2,907	$ 2,839	$ 3,000	$ 3,000
101-41200-404	COMPUTER REPAIR/MAINTENANCE	$ -	$ -	$ -	$ -
101-41200-409	OTHER EQUIPMENT REPAIR/MAINT	$ -	$ -	$ -	$ -
101-41200-420	RENTALS	$ -	$ -	$ -	$ -
101-41200-438	DUES & SUBSCRIPTIONS	$ 2,565	$ 2,588	$ 3,400	$ 3,400
101-41200-439	SPECIAL EVENTS	$ -	$ -	$ -	$ -
101-41200-440	MEETING EXPENSES	$ 75	$ 51	$ 100	$ 100
101-41200-442	MISCELLANEOUS	$ 574	$ 486	$ 500	$ 500
	OTHER SERVICES & CHARGES	**$ 31,855**	**$ 28,900**	**$ 30,597**	**$ 32,270**
101-41200-530	FURNITURE & EQUIPMENT	$ -	$ -	$ -	$ -
101-41200-531	OFFICE EQUIPMENT	$ -	$ -	$ -	$ -
101-41200-534	OFFICE FURNITURE	$ -	$ -	$ -	$ -
101-41200-538	COMPUTER SOFTWARE & EQUIPMENT	$ 615	$ 2,438	$ 1,000	$ -
	CAPITAL OUTLAY	**$ 615**	**$ 2,438**	**$ 1,000**	**$ -**
TOTAL EXPENDITURES		**$ 171,972**	**$ 181,223**	**$ 188,378**	**$ 197,088**

NOTES

Dues include MCFOA, MAMA, MN GFOA, IMCA, MN City/County Management Association, Pioneer Press, Notary

CITY OF LAUDERDALE
ELECTIONS, LEGAL AND AUDITING
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-41500-101	FULL TIME EMPLOYEES	$ 8,154	$ 9,366	$ 9,953	$ 10,553
101-41500-103	PART TIME EMPLOYEES	$ -	$ -	$ -	$ -
101-41500-104	TEMPORARY EMPLOYEES	$ -	$ 2,207	$ -	$ 3,000
101-41500-121	PERA CONTRIBUTIONS	$ 591	$ 679	$ 746	$ 791
101-41500-122	FICA/MC CONTRIBUTIONS	$ 624	$ 717	$ 761	$ 807
101-41500-131	HEALTH INSURANCE	$ 1,200	$ 1,530	$ 1,620	$ 1,710
101-41500-133	LIFE INSURANCE	$ -	$ -	$ -	$ -
101-41500-151	WORKERS COMPENSATION INSURANCE	$ 49	$ 85	$ 80	$ 101
	PERSONNEL	**$ 10,618**	**$ 14,584**	**$ 13,160**	$ 16,962
101-41500-201	GENERAL SUPPLIES	$ -	$ 429	$ -	$ 600
101-41500-202	PERMANENT SUPPLIES	$ -	$ -	$ -	$ -
	SUPPLIES	**$ -**	**$ 429**	**$ -**	$ 600
101-41500-300	LEGAL FEES - PROSECUTING	$ 10,200	$ 9,350	$ 11,500	$ 11,100
101-41500-301	AUDITING	$ 13,688	$ 13,688	$ 14,500	$ 14,500
101-41500-305	LEGAL FEES - CIVIL	$ 9,278	$ 8,692	$ 12,000	$ 11,000
101-41500-327	OTHER SERVICES	$ 426	$ 426	$ 500	$ 568
101-41500-331	TRAVEL EXPENSE	$ -	$ -	$ -	$ -
101-41500-352	PUBLIC INFORMATION NOTICES	$ -	$ 310	$ -	$ 300
101-41500-355	PRINTING SERVICES	$ -	$ -	$ -	$ -
101-41500-409	OTHER EQUIPMENT REPAIR/MAINT	$ -	$ -	$ -	$ -
101-41500-440	MEETING EXPENSES	$ -	$ -	$ -	$ -
101-41500-442	MISCELLANEOUS	$ -	$ 52	$ -	$ -
	OTHER SERVICES & CHARGES	**$ 33,592**	**$ 32,518**	**$ 38,500**	**$ 37,468**
101-41500-530	FURNITURE & EQUIPMENT	$ -	$ -	$ -	$ -
101-41500-539	VOTING MACHINE	$ -	$ -	$ -	$ 1,650
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ 1,650**
TOTAL EXPENDITURES		**$ 44,210**	**$ 47,530**	**$ 51,660**	**$ 56,680**

CITY OF LAUDERDALE
PUBLIC SAFETY
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-42100-202	PERMANENT SUPPLIES	$ -	$ 1,069	$ -	$ -
	SUPPLIES	$ -	$ 1,069	$ -	$ -
101-42100-318	DISPATCH	$ 13,172	$ 14,075	$ 16,433	$ 17,174
101-42100-319	POLICE CONTRACT	$ 602,030	$ 617,081	$ 634,386	$ 653,061
101-42100-320	FIRE CONTRACT	$ 15,890	$ 14,903	$ 18,000	$ 18,000
101-42100-321	FIRE CALLS	$ 12,357	$ 17,370	$ 16,000	$ 16,000
101-42100-322	FIRE FALSE ALARMS	$ -	$ -	$ 500	$ -
101-42100-323	FIRE INSPECTION	$ -	$ 450	$ 500	$ 600
101-42100-355	PRINTING SERVICES	$ 31	$ 37	$ -	$ -
101-42100-360	INSURANCE	$ -	$ -	$ -	$ -
101-42100-391	TELEPHONE/PAGERS	$ -	$ -	$ -	$ -
101-42100-442	MISCELLANEOUS	$ 37	$ 2,306	$ 100	$ 75
	OTHER SERVICES & CHARGES	**$ 643,517**	**$ 666,223**	**$ 685,919**	**$ 704,910**
101-42100-530	FURNITURE & EQUIPMENT	$ -	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 643,517**	**$ 667,292**	**$ 685,919**	**$ 704,910**

CITY OF LAUDERDALE
PUBLIC WORKS
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-43000-101	FULL TIME EMPLOYEES	$ 31,040	$ 33,150	$ 30,079	$ 30,415
101-43000-102	OVERTIME	$ 1,311	$ 2,014	$ 3,000	$ 3,000
101-43000-104	TEMPORARY EMPLOYEES	$ -	$ -	$ -	$ -
101-43000-121	PERA CONTRIBUTIONS	$ 2,345	$ 2,467	$ 2,481	$ 2,506
101-43000-122	FICA/MC CONTRIBUTIONS	$ 2,608	$ 2,929	$ 2,531	$ 2,556
101-43000-126	ICMA RETIREMENT	$ -	$ -	$ -	$ -
101-43000-131	HEALTH INSURANCE	$ 4,673	$ 4,971	$ 5,400	$ 5,700
101-43000-142	UNEMPLOYMENT	$ -	$ -	$ -	$ -
101-43000-151	WORKERS COMPENSATION INSURANCE	$ 1,104	$ 1,523	$ 1,522	$ 1,537
	PERSONNEL	**$ 43,081**	**$ 47,054**	**$ 45,013**	$ 45,714
101-43000-212	MOTOR FUELS	$ 2,970	$ 3,378	$ 3,100	$ 3,300
101-43000-213	LUBRICANTS & OTHER FLUIDS	$ -	$ -	$ -	$ -
101-43000-225	LANDSCAPING MATERIALS	$ -	$ -	$ -	$ -
101-43000-226	SIGNS	$ 130	$ -	$ -	$ -
101-43000-227	TOOLS & EQUIPMENT	$ -	$ -	$ -	$ 1,000
101-43000-228	REPAIR SUPPLIES	$ 1,050	$ 1,915	$ 1,500	$ 1,500
	SUPPLIES	**$ 4,150**	**$ 5,293**	**$ 4,600**	**$ 5,800**
101-43000-304	ENGINEERING	$ -	$ -	$ 1,000	$ 1,000
101-43000-308	TRAINING & EDUCATION	$ -	$ -	$ -	$ -
101-43000-313	SNOW & ICE REMOVAL	$ 18,201	$ 13,638	$ 19,000	$ 19,000
101-43000-314	STREET SWEEPING	$ 3,080	$ -	$ -	$ -
101-43000-317	TREE SERVICE	$ 17,718	$ 6,000	$ 8,000	$ 7,000
101-43000-324	ALLEY REPAIR	$ -	$ -	$ -	$ -
101-43000-327	OTHER SERVICES	$ 4,602	$ 410	$ 500	$ 500
101-43000-328	STREET REPAIR	$ -	$ -	$ -	$ -
101-43000-333	CLEANING CONTRACT	$ -	$ -	$ 4,500	$ 1,000
101-43000-380	STREET LIGHTING	$ 7,101	$ 6,546	$ 7,000	$ 7,000
101-43000-381	ELECTRIC UTILITIES	$ 2,859	$ 2,777	$ 3,000	$ 3,200
101-43000-382	WATER UTILITIES	$ 160	$ 264	$ 200	$ 200
101-43000-383	GAS UTILITIES	$ 2,994	$ 3,999	$ 3,500	$ 3,500
101-43000-384	REFUSE DISPOSAL	$ 2,735	$ 3,375	$ 3,000	$ 3,200
101-43000-391	TELEPHONE/PAGERS	$ 530	$ 386	$ 500	$ 500
101-43000-402	CITY TRUCK REPAIR	$ 1,734	$ 583	$ 3,000	$ 2,000
101-43000-426	MACHINERY REPAIR	$ -	$ -	$ -	$ -
101-43000-442	MISCELLANEOUS	$ 159	$ 142	$ 100	$ 100
	OTHER SERVICES & CHARGES	**$ 61,873**	**$ 38,121**	**$ 53,300**	**$ 48,200**
101-43000-530	FURNITURE & OFFICE EQUIPMENT	$ -	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 109,104**	**$ 90,467**	**$ 102,913**	**$ 99,714**

CITY OF LAUDERDALE
PLANNING, ZONING & INSPECTIONS
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-43400-101	FULL TIME EMPLOYEES	$ 33,941	$ 36,413	$ 37,875	$ 39,463
101-43400-104	TEMPORARY EMPLOYEES	$ 1,316	$ -	$ -	$ -
101-43400-121	PERA CONTRIBUTIONS	$ 2,461	$ 2,640	$ 2,841	$ 2,960
101-43400-122	FICA/MC CONTRIBUTIONS	$ 2,920	$ 3,022	$ 2,897	$ 3,019
101-43400-126	ICMA RETIREMENT	$ -	$ -	$ -	$ -
101-43400-131	HEALTH INSURANCE	$ 5,242	$ 5,893	$ 6,480	$ 6,840
101-43400-133	LIFE INSURANCE	$ -	$ -	$ -	$ -
101-43400-151	WORKERS COMPENSATION INSURANCE	$ 1,025	$ 1,419	$ 1,435	$ 1,481
	PERSONNEL	**$ 46,905**	**$ 49,386**	**$ 51,528**	**$ 53,763**
101-43000-201	GENERAL SUPPLIES	$ -	$ -	$ -	$ -
101-43400-202	PERMANENT SUPPLIES	$ -	$ -	$ -	$ -
101-43400-203	POSTAGE	$ 230	$ 245	$ 300	$ 300
	SUPPLIES	**$ 230**	**$ 245**	**$ 300**	**$ 300**
101-43400-306	CONSULTING FEES	$ 2,203	$ 148	$ -	$ 15,000
101-43400-308	TRAINING & EDUCATION	$ 500	$ 705	$ 500	$ 1,000
101-43400-310	PLUMBING INSPECTIONS	$ -	$ -	$ -	$ -
101-43400-311	HEATING INSPECTIONS	$ -	$ -	$ -	$ -
101-43400-312	BUILDING INSPECTIONS	$ 150	$ 1,970	$ 1,000	$ 2,000
101-43400-327	OTHER SERVICES	$ 30	$ -	$ -	$ -
101-43400-331	TRAVEL EXPENSES	$ -	$ -	$ -	$ -
101-43400-355	PRINTING SERVICES	$ -	$ 46	$ -	$ -
101-43400-386	GOPHER STATE LOCATES	$ 439	$ 677	$ 500	$ 500
101-43400-388	SAC UNIT CHARGES	$ -	$ -	$ -	$ -
101-43400-437	SALES TAX	$ -	$ -	$ -	$ -
101-43400-442	MISCELLANEOUS	$ -	$ 119	$ 100	$ 50
101-43400-443	SURCHARGE REPORT	$ 633	$ 477	$ 500	$ 500
	OTHER SERVICES & CHARGES	**$ 3,955**	**$ 4,142**	**$ 2,600**	**$ 19,050**
101-43000-510	COMPUTER SOFTWARE & EQUIPMENT	$ -	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 51,090**	**$ 53,773**	**$ 54,428**	**$ 73,113**

CITY OF LAUDERDALE
PARKS & RECREATION
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-45200-101	FULL TIME EMPLOYEES	$ 40,375	$ 44,005	$ 43,853	$ 44,675
101-45200-103	PART TIME EMPLOYEES	$ -	$ -	$ -	$ -
101-45200-104	TEMPORARY EMPLOYEES	$ 5,767	$ 5,558	$ 6,000	$ 6,000
101-45200-121	PERA CONTRIBUTIONS	$ 2,917	$ 3,075	$ 3,289	$ 3,351
101-45200-122	FICA/MC CONTRIBUTIONS	$ 3,698	$ 4,086	$ 3,814	$ 3,877
101-45200-131	HEALTH INSURANCE	$ 6,236	$ 6,932	$ 8,100	$ 8,550
101-45200-133	LIFE INSURANCE	$ -	$ -	$ -	$ -
101-45200-142	UNEMPLOYMENT BENEFIT	$ -	$ -	$ -	$ -
101-45200-151	WORKERS COMPENSATION INSURANCE	$ 973	$ 1,341	$ 1,345	$ 1,350
	PERSONNEL	**$ 59,966**	**$ 64,996**	**$ 66,401**	**$ 67,803**
101-45200-201	GENERAL SUPPLIES	$ -	$ 472	$ 200	$ 250
101-45200-202	PERMANENT SUPPLIES	$ 129	$ -	$ -	$ 200
101-45200-212	MOTOR FUELS	$ -	$ -	$ -	$ -
101-45200-225	LANDSCAPING MATERIALS	$ -	$ 975	$ -	$ 1,000
101-45200-228	REPAIR SUPPLIES	$ 971	$ 103	$ 500	$ 500
	SUPPLIES	**$ 1,100**	**$ 1,550**	**$ 700**	**$ 1,950**
101-45200-317	TREE SERVICE	$ -	$ -	$ -	$ -
101-45200-370	PARK & RECREATION EXPENSES	$ 700	$ 760	$ 700	$ 700
101-45200-371	NON-RESIDENT REIMBURSEMENT	$ 1,284	$ 1,744	$ 1,500	$ 1,700
101-45200-381	ELECTRIC UTILITIES	$ 491	$ 465	$ 500	$ 500
101-45200-382	WATER UTILITIES	$ 290	$ 352	$ 200	$ 250
101-45200-383	GAS UTILITIES	$ 820	$ 624	$ 700	$ 700
101-45200-384	REFUSE DISPOSAL	$ -	$ -	$ -	$ -
101-45200-391	TELEPHONE/PAGERS	$ 22	$ 63	$ 50	$ 50
101-45200-403	TRACTOR/MOWER REPAIR/MAINT	$ -	$ 709	$ 1,000	$ 1,000
101-45200-412	WARMING HOUSE REPAIR/MAINT	$ -	$ -	$ -	$ -
101-45200-427	PORTA POTTY RENTAL	$ 1,072	$ 983	$ 1,000	$ 1,000
101-45200-442	MISCELLANEOUS	$ 1,982	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	**$ 6,661**	**$ 5,700**	**$ 5,650**	**$ 5,900**
101-45200-540	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 67,727**	**$ 72,245**	**$ 72,751**	**$ 70,753**

CITY OF LAUDERDALE
CONTINGENCY
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-45300-444	CONTINGENCY FUNDS	$ -	$ -	$ 20,000	$ 10,000
	OTHER SERVICES & CHARGES	**$ -**	**$ -**	**$ 20,000**	**$ 10,000**
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ 20,000**	**$ 10,000**

CITY OF LAUDERDALE
TRANSFERS
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-45400-710	OPERATING TRANSFER	$ -	$ 38,000	$ 38,000	$ 38,000
101-45400-721	OPERATING TRANSFER TO 201	$ -	$ -	$ -	$ -
101-45400-731	OPERATING TRANSFER TO 301	$ -	$ -	$ -	$ -
101-45400-732	OPERATING TRANSFER TO 302	$ -	$ -	$ -	$ -
101-45400-733	OPERATING TRANSFER TO 303	$ -	$ -	$ -	$ -
101-45400-734	OPERATING TRANSFER TO 304	$ -	$ 6,297	$ -	$ -
101-45400-741	OPERATING TRANSFER TO 401	$ 6,993	$ -	$ -	$ -
101-45400-742	OPERATING TRANSFER TO 402	$ 79,993	$ 25,018	$ -	$ -
101-45400-743	OPERATING TRANSFER TO 403	$ -	$ -	$ -	$ -
101-45400-744	OPERATING TRANSFER TO 404	$ -	$ -	$ -	$ -
101-45400-745	OPERATING TRANSFER TO 405	$ -	$ -	$ -	$ -
101-45400-747	OPERATING TRANSFER TO 407	$ -	$ -	$ -	$ -
101-45400-749	OPERATING TRANSFER TO 409	$ -	$ -	$ -	$ -
	TRANSFERS	**$ 86,986**	**$ 69,315**	**$ 38,000**	**$ 38,000**
TOTAL EXPENDITURES		**$ 86,986**	**$ 69,315**	**$ 38,000**	**$ 38,000**

CITY OF LAUDERDALE
ECONOMIC DEVELOPMENT
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
101-48100-306	CONSULTING FEES	$ 12,296	$ 1,786	$ 20,000	$ 20,000
101-48100-442	MISCELLANEOUS	$ 224	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	**$ 12,520**	**$ 1,786**	**$ 20,000**	**$ 20,000**
TOTAL EXPENDITURES		**$ 12,520**	**$ 1,786**	**$ 20,000**	**$ 20,000**

CITY OF Lauderdale

SPECIAL REVENUE FUND

The Special Revenue is established to account for specific revenues or other sources that are designated for financing particular functions or activities as required by federal regulations, state statute, city charter provisions, local ordinances, or specific grant agreements. Most of the special revenue funds in Lauderdale's budget are related to specific federal and state housing programs or grants for specific activities.

CITY OF LAUDERDALE
SPECIAL REVENUE FUNDS
2016

Fund	Fund Title	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
201	COMMUNITY EVENTS	$ 5,021	$ 5,175	$ 3,000	$ 3,600
202	COMMUNICATIONS	$ 20,868	$ 21,094	$ 20,025	$ 20,025
203	RECYCLING	$ 40,375	$ 41,131	$ 41,769	$ 41,377
	TOTAL REVENUES	**$ 66,264**	**$ 67,400**	**$ 64,794**	**$ 65,002**
201	COMMUNITY EVENTS	$ 3,825	$ 4,252	$ 3,325	$ 3,425
202	COMMUNICATIONS	$ 33,044	$ 24,647	$ 23,152	$ 16,747
203	RECYCLING	$ 36,129	$ 44,545	$ 46,493	$ 51,341
	TOTAL EXPENDITURES	**$ 72,998**	**$ 73,444**	**$ 72,970**	**$ 71,513**

CITY OF LAUDERDALE
COMMUNITY EVENTS
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
201-34787	GARAGE SALE	$ 75	$ 75	$ 75	$ 75
201-34788	DAY IN THE PARK	$ 1,409	$ 2,205	$ 1,000	$ 2,000
201-34789	MUSIC UNDER THE TREES	$ 760	$ 400	$ 400	$ -
201-34792	T-SHIRT SALES	$ 112	$ 343	$ 100	$ 100
201-34793	FUN RUN / WALK	$ 1,695	$ 1,243	$ 400	$ 400
201-34794	NIGHT TO UNITE	$ -	$ -	$ -	$ -
201-34795	HALLOWEEN EVENT	$ 854	$ 866	$ 1,000	$ 1,000
201-36211	INVESTMENT INTEREST	$ 23	$ 43	$ 25	$ 25
201-36255	MISCELLANEOUS REVENUE	$ 93	$ -	$ -	$ -
201-39200	TRANSFER IN	$ -	$ -	$ -	$ -
	TOTAL REVENUES	**$ 5,021**	**$ 5,175**	**$ 3,000**	**$ 3,600**
201-45600-202	PERMANENT SUPPLIES	$ -	$ -	$ -	$ -
	SUPPLIES	$ -	$ -	$ -	$ -
201-46500-368	FUN RUN / WALK	$ 500	$ 698	$ 500	$ 500
201-46500-369	MUSIC UNDER THE TREES	$ 400	$ 400	$ 400	$ 400
201-46500-373	T-SHIRT MERCHANDISE	$ 500	$ 525	$ -	$ -
201-46500-376	GARAGE SALE	$ 75	$ 75	$ 75	$ 75
201-46500-377	DAY IN THE PARK	$ 1,300	$ 1,586	$ 1,300	$ 1,400
201-46500-378	NIGHT TO UNITE	$ 150	$ 135	$ 150	$ 150
201-46500-379	HALLOWEEN EVENT	$ 700	$ 679	$ 700	$ 700
201-46500-440	MEETING EXPENSES	$ 200	$ 154	$ 200	$ 200
	OTHER SERVICES & CHARGES	$ 3,825	$ 4,252	$ 3,325	$ 3,425
	TOTAL EXPENDITURES	**$ 3,825**	**$ 4,252**	**$ 3,325**	**$ 3,425**
REVENUES OVER/UNDER EXPENDITURES		**$ 1,196**	**$ 923**	**$ (325)**	**$ 175**

CITY OF LAUDERDALE
COMMUNICATIONS
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
202-33600	GRANTS	$ -	$ -	$ -	$ -
202-36211	INVESTMENT INTEREST	$ 52	$ 15	$ 25	$ 25
202-36253	CABLE FRANCHISE FEES	$ 20,816	$ 21,079	$ 20,000	$ 20,000
	TOTAL REVENUES	**$ 20,868**	**$ 21,094**	**$ 20,025**	**$ 20,025**
202-49500-101	FULL TIME EMPLOYEES	$ 16,935	$ 12,353	$ 10,377	$ 6,087
202-49500-121	PERA CONTRIBUTIONS	$ 1,228	$ 896	$ 778	$ 456
202-49500-122	FICA/MC CONTRIBUTIONS	$ 1,392	$ 1,001	$ 794	$ 466
202-49500-131	HEALTH INSURANCE	$ 2,640	$ 2,005	$ 1,620	$ 1,140
202-49500-133	LIFE INSURANCE	$ -	$ -	$ -	$ -
202-49500-151	WORKERS COMPENSATION INSURANCE	$ 103	$ 78	$ 83	$ 48
	PERSONNEL	$ 22,298	$ 16,333	$ 13,652	$ 8,197
202-49500-307	COMPUTER SERVICES	$ 500	$ 500	$ 500	$ 550
202-49500-327	OTHER SERVICES	$ 2,862	$ 2,950	$ 3,000	$ 3,000
202-49500-329	CABLE FRANCHISE FEE	$ 4,686	$ 4,808	$ 5,000	$ 5,000
202-49500-409	OTHER EQUIPMENT REPAIRS	$ 40	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ 8,088	$ 8,258	$ 8,500	$ 8,550
202-49500-530	FURNITURE & EQUIPMENT	$ 2,658	$ 56	$ 1,000	$ -
	CAPITAL OUTLAY	$ 2,658	$ 56	$ 1,000	$ -
	TOTAL EXPENDITURES	**$ 33,044**	**$ 24,647**	**$ 23,152**	**$ 16,747**
REVENUES OVER/UNDER EXPENDITURES		**$ (12,176)**	**$ (3,553)**	**$ (3,127)**	**$ 3,278**

CITY OF LAUDERDALE
RECYCLING
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
203-33622	COUNTY GRANTS	$ 4,975	$ 4,975	$ 6,369	$ 5,977
203-36100	SPECIAL ASSESSMENTS	$ 35,000	$ 35,528	$ 35,000	$ 35,000
203-36102	PENALTIES & INTEREST	$ -	$ 126	$ -	$ -
203-36211	INVESTMENT INTEREST	$ 400	$ 502	$ 400	$ 400
	TOTAL REVENUES	**$ 40,375**	**$ 41,131**	**$ 41,769**	**$ 41,377**
203-50000-101	FULL TIME EMPLOYEES	$ 5,853	$ 12,089	$ 15,044	$ 15,646
203-50000-121	PERA CONTRIBUTIONS	$ 424	$ 877	$ 1,128	$ 1,173
203-50000-122	FICA/MC CONTRIBUTIONS	$ 512	$ 1,044	$ 1,151	$ 1,197
203-50000-131	HEALTH INSURANCE	$ 960	$ 2,075	$ 2,700	$ 2,850
203-50000-133	LIFE INSURANCE	$ -	$ -	$ -	$ -
203-50000-151	WORKERS COMPENSATION INSURANCE	$ 36	$ 115	$ 120	$ 125
	PERSONNEL	$ 7,785	$ 16,200	$ 20,143	$ 20,991
203-50000-202	PERMANENT SUPPLIES	$ -	$ -	$ -	$ -
203-50000-327	OTHER SERVICES	$ 332	$ 331	$ 350	$ 350
203-50000-389	RECYCLING CONTRACTOR	$ 28,012	$ 28,014	$ 26,000	$ 30,000
203-50000-440	MEETING EXPENSES	$ -	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ 28,344	$ 28,345	$ 26,350	$ 30,350
	TOTAL EXPENDITURES	**$ 36,129**	**$ 44,545**	**$ 46,493**	**$ 51,341**
REVENUES OVER/UNDER EXPENDITURES		**$ 4,246**	**$ (3,414)**	**$ (4,724)**	**$ (9,964)**

CAPITAL PROJECT FUNDS

The following Capital Project Funds are established to account for the resources used for the acquisition of capital facilities and infrastructure for the City with the exception of those financed by the Enterprise Funds.

CAPITAL IMPROVEMENT - STREETS
Established to account for revenues in excess of expenditures resulting from street improvement projects. The City's policy is to charge a standard residential assessment rate for street improvements. This fund will be used to finance expenditures that exceed revenues received from assessments for future street improvement projects.

GENERAL CAPITAL IMPROVEMENTS
Established to account for transactions relating to capital improvements to municipal buildings.

CAPITAL IMPROVEMENTS – STORM WATER
Established to account for revenues in excess of expenditures resulting from storm water improvement projects.

PARK IMPROVEMENTS
Established to account for the collection of all parkland dedication fees and expenditure on public park acquisition and improvements.

DISTRICT TAX INCREMENTS
Established to account for revenues and expenditures in the various tax increment districts. Separate accounting is necessary to meet the statutory reporting to the Office of the State Auditor.

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT FUNDS
2016

Fund	Fund Title	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
401	STREET CAPITAL IMPROVEMENTS	$ 8,885	$ 2,598	$ 2,000	$ 2,000
402	GENERAL CAPITAL IMPROVEMENTS	$ 80,332	$ 25,276	$ 400	$ -
403	STORM SEWER CAPITAL IMPROVEMENTS	$ 580	$ 814	$ 600	$ -
404	PARK CAPITAL IMPROVEMENTS	$ 918	$ 1,300	$ 1,000	$ 1,000
405	TAX INCREMENT PROJECTS	$ 202,033	$ 1,681	$ -	$ -
407	SANITARY SEWER CAPITAL IMPROVEMENTS	$ 1,398	$ 89,783	$ 36,500	$ 286,500
414	DEVELOPMENT FUND	$ -	$ 121,841	$ 38,000	$ 38,000
	TOTAL REVENUES	**$ 294,146**	**$ 243,293**	**$ 78,500**	**$ 327,500**

401	STREET CAPITAL IMPROVEMENTS	$ -	$ -	$ 170,000	$ 150,000
402	GENERAL CAPITAL IMPROVEMENTS	$ 6,836	$ -	$ 48,000	$ 48,000
403	STORM SEWER CAPITAL IMPROVEMENTS	$ 80,000	$ -	$ -	$ -
404	PARK CAPITAL IMPROVEMENTS	$ -	$ -	$ 25,000	$ -
405	TAX INCREMENT PROJECTS	$ 234,283	$ 389,616	$ -	$ -
407	SANITARY SEWER CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ 250,000
414	DEVELOPMENT FUND	$ -	$ -	$ 20,461	$ -
	TOTAL EXPENDITURES	**$ 321,119**	**$ 389,616**	**$ 263,461**	**$ 448,000**

CITY OF LAUDERDALE
STREET CAPITAL IMPROVEMENT
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
401-36100	SPECIAL ASSESSMENTS	$ -	$ 4	$ -	$ -
401-36200	MISCELLANEOUS REVENUE	$ 82	$ -	$ -	$ -
401-36211	INVESTMENT INTEREST	$ 1,810	$ 2,594	$ 2,000	$ 2,000
401-39201	TRANSFER IN	$ 6,993	$ -	$ -	$ -
	TOTAL REVENUES	**$ 8,885**	**$ 2,598**	**$ 2,000**	**$ 2,000**
401-48401-304	ENGINEERING	$ -	$ -	$ -	$ -
401-48401-328	STREET REPAIR	$ -	$ -	$ 170,000	$ 150,000
	OTHER SERVICES & CHARGES	$ -	$ -	$ 170,000	$ 150,000
401-48401-710	TRANSFER OUT	$ -	$ -	$ -	$ -
	OTHER FINANCING	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 170,000**	**$ 150,000**
REVENUES OVER/UNDER EXPENDITURES		**$ 8,885**	**$ 2,598**	**$ (168,000)**	**$ (148,000)**

CITY OF LAUDERDALE
GENERAL CAPITAL
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
402-36211	INVESTMENT INTEREST	$ 339	$ 258	$ 400	$ -
402-36250	REFUNDS & REIMBURSEMENTS	$ -	$ -	$ -	$ -
402-39101	SALE OF FIXED ASSETS	$ -	$ -	$ -	$ -
402-39201	TRANSFER IN	$ 79,993	$ 25,018	$ -	$ -
	TOTAL REVENUES	**$ 80,332**	**$ 25,276**	**$ 400**	**$ -**
402-48000-510	LAND	$ 4,245	$ -	$ -	$ -
402-48000-520	BUILDINGS	$ -	$ -	$ 13,000	$ 13,000
402-48000-530	FURNITURE & EQUIPMENT	$ 2,591	$ -	$ -	$ -
402-48000-530	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ 35,000
402-48000-560	VEHICLE	$ -	$ -	$ 35,000	$ -
	CAPITAL OUTLAY	$ 6,836	$ -	$ 48,000	$ 48,000
	TOTAL EXPENDITURES	**$ 6,836**	**$ -**	**$ 48,000**	**$ 48,000**
REVENUES OVER/UNDER EXPENDITURES		**$ 73,496**	**$ 25,276**	**$ (47,600)**	**$ (48,000)**

CITY OF LAUDERDALE
STORM WATER CAPITAL
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
403-36211	INVESTMENT INTEREST	$ 580	$ 814	$ 600	$ -
403-36250	REFUNDS & REIMBURSEMENTS	$ -	$ -	$ -	$ -
403-39201	TRANSFER IN	$ -	$ -	$ -	$ -
	TOTAL REVENUES	**$ 580**	**$ 814**	**$ 600**	**$ -**
403-48403-304	ENGINEERING	$ -	$ -	$ -	$ -
403-48403-327	OTHER SERVICES	$ 80,000	$ -	$ -	$ -
403-48403-328	STREET REPAIR	$ -	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ 80,000	$ -	$ -	$ -
403-48403-710	TRANSFER OUT	$ -	$ -	$ -	$ -
	OTHER FINANCING	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 80,000**	**$ -**	**$ -**	**$ -**
REVENUES OVER/UNDER EXPENDITURES		**$ (79,420)**	**$ 814**	**$ 600**	**$ -**

CITY OF LAUDERDALE
PARK CAPITAL
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
404-36211	INVESTMENT INTEREST	$ 918	$ 1,300	$ 1,000	$ 1,000
404-36230	DONATIONS	$ -	$ -	$ -	$ -
404-39201	TRANSFER IN	$ -	$ -	$ -	$ -
	TOTAL REVENUES	**$ 918**	**$ 1,300**	**$ 1,000**	**$ 1,000**
404-48404-304	ENGINEERING	$ -	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ -	$ -	$ -	$ -
404-48404-501	LAND	$ -	$ -	$ -	$ -
404-48404-525	PLAYGROUND	$ -	$ -	$ -	$ -
404-48404-527	CAPITAL IMPROVEMENT	$ -	$ -	$ 25,000	$ -
	CAPITAL OUTLAY	$ -	$ -	$ 25,000	$ -
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 25,000**	**$ -**
REVENUES OVER/UNDER EXPENDITURES		**$ 918**	**$ 1,300**	**$ (24,000)**	**$ 1,000**

CITY OF LAUDERDALE
TAX INCREMENT
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
405-31050	TAX INCREMENT	$ 186,596	$ -	$ -	$ -
405-31051	DELINQUENT TAX INCREMENT	$ 3,833	$ -	$ -	$ -
405-36211	INVESTMENT INTEREST	$ 1,604	$ 1,681	$ -	$ -
405-39200	TRANSFER IN	$ 10,000	$ -	$ -	$ -
	TOTAL REVENUES	**$ 202,033**	**$ 1,681**	**$ -**	**$ -**
405-48500-304	ENGINEERING	$ 24,000	$ -	$ -	$ -
405-48500-305	LEGAL - CIVIL	$ -	$ 578	$ -	$ -
405-48500-325	LARPENTEUR AVENUE IMPROVEMENTS	$ 68,167	$ 359,884	$ -	$ -
405-48500-327	OTHER SERVICES	$ 140,616	$ 29,154	$ -	$ -
405-48500-442	MISCELLANEOUS	$ 1,500	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ 234,283	$ 389,616	$ -	$ -
405-48500-710	TRANSFER OUT	$ -	$ -	$ -	$ -
	OTHER FINANCING	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 234,283**	**$ 389,616**	**$ -**	**$ -**
REVENUES OVER/UNDER EXPENDITURES		**$ (32,250)**	**$ (387,935)**	**$ -**	**$ -**

CITY OF LAUDERDALE
SANITARY SEWER CAPITAL
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
407-36200	MISCELLANEOUS	$ -	$ 52,869	$ -	$ -
407-36211	INVESTMENT INTEREST	$ 1,398	$ 1,914	$ 1,500	$ 1,500
407-39201	TRANSFER IN	$ -	$ 35,000	$ 35,000	$ 285,000
	TOTAL REVENUES	**$ 1,398**	**$ 89,783**	**$ 36,500**	**$ 286,500**
407-48407-304	ENGINEERING	$ -	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ -	$ -	$ -	$ -
407-48407-500	CAPITAL OUTLAY	$ -	$ -	$ -	$ 250,000
	CAPITAL OUTLAY	$ -	$ -	$ -	$ 250,000
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 250,000**
REVENUES OVER/UNDER EXPENDITURES		**$ 1,398**	**$ 89,783**	**$ 36,500**	**$ 36,500**

NOTES

2016 - Sewer Lining Project for Eustis Street and Como Avenue

CITY OF LAUDERDALE
DEVELOPMENT
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
414-36211	INVESTMENT INTEREST	$ -	$ 141	$ -	$ -
414-36255	MISCELLANEOUS	$ -	$ 83,700	$ -	$ -
414-39200	TRANSFER IN	$ -	$ 38,000	$ 38,000	$ 38,000
	TOTAL REVENUES	**$ -**	**$ 121,841**	**$ 38,000**	**$ 38,000**
414-48100-721	TRANSFER OUT	$ -	$ -	$ 20,461	$ -
	OTHER FINANCING	$ -	$ -	$ 20,461	$ -
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 20,461**	**$ -**
REVENUES OVER/UNDER EXPENDITURES		**$ -**	**$ 121,841**	**$ 17,539**	**$ 38,000**

ENTERPRISE FUND

The ENTERPRISE FUND was established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public is financed or recovered primarily through user charges.

CITY OF LAUDERDALE
ENTERPRISE FUNDS
2016

Fund	Fund Title	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
601	SANITARY SEWER	$ 246,800	$ 477,669	$ 252,925	$ 263,082
602	STORM WATER	$ 79,754	$ 86,722	$ 68,500	$ 80,400
	TOTAL REVENUES	**$ 326,554**	**$ 564,391**	**$ 321,425**	**$ 343,482**
601	SANITARY SEWER	$ 219,490	$ 227,123	$ 273,063	$ 536,811
602	STORM WATER	$ 57,305	$ 71,416	$ 72,514	$ 78,584
	TOTAL EXPENDITURES	**$ 276,795**	**$ 298,539**	**$ 345,577**	**$ 615,395**

CITY OF LAUDERDALE
SANITARY SEWER
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
601-36211	INVESTMENT INTEREST	$ 1,800	$ 2,077	$ 1,800	$ 1,800
601-37210	SEWER SALES	$ 245,000	$ 254,644	$ 251,125	$ 261,282
601-39202	TRANSFER IN	$ -	$ 220,948	$ -	$ -
	TOTAL REVENUES	**$ 246,800**	**$ 477,669**	**$ 252,925**	**$ 263,082**
601-49000-101	FULL TIME EMPLOYEES	$ 28,512	$ 28,949	$ 30,279	$ 47,577
601-49000-102	OVERTIME	$ 10,324	$ 10,774	$ 12,000	$ 12,000
601-49000-121	PERA CONTRIBUTIONS	$ 2,798	$ 2,193	$ 3,171	$ 3,568
601-49000-122	FICA/MC CONTRIBUTIONS	$ 3,074	$ 3,405	$ 3,234	$ 3,640
601-49000-131	HEALTH INSURANCE	$ 5,455	$ 5,877	$ 5,184	$ 6,042
601-49000-151	WORKERS COMPENSATION INSURANCE	$ 2,132	$ 2,916	$ 2,895	$ 2,956
	PERSONNEL	$ 52,295	$ 54,114	$ 56,763	$ 75,783
601-49000-201	GENERAL SUPPLIES	$ 643	$ -	$ -	$ -
601-49000-212	MOTOR FUELS	$ 307	$ 763	$ 700	$ 700
	SUPPLIES	$ 950	$ 763	$ 700	$ 700
601-49000-301	AUDITING	$ 1,711	$ 1,711	$ 1,800	$ 1,800
601-49000-304	ENGINEERING	$ 399	$ -	$ 3,000	$ 3,000
601-49000-308	TRAINING/CONFERENCES	$ 900	$ -	$ 600	$ 600
601-49000-316	SEWER JETTING	$ -	$ -	$ 20,000	$ 20,000
601-49000-327	OTHER SERVICES	$ 6,759	$ 9,309	$ 7,000	$ 7,000
601-49000-361	GENERAL LIABILITY	$ 1,936	$ 2,094	$ 2,200	$ 2,200
601-49000-362	PROPERTY INSURANCE	$ 757	$ -	$ 1,000	$ -
601-49000-382	WATER	$ 50	$ 57	$ 100	$ 100
601-49000-387	WATER TREATMENT SERVICE	$ 118,311	$ 123,376	$ 133,000	$ 139,228
601-49000-391	TELEPHONE/PAGERS	$ 265	$ 239	$ 300	$ 300
601-49000-402	TRUCK MAINTENANCE	$ 217	$ 69	$ 400	$ 400
601-49000-425	CLOTHING	$ 648	$ 643	$ 700	$ 700
	OTHER SERVICES & CHARGES	$ 131,953	$ 137,498	$ 170,100	$ 175,328
601-49000-501	DEPRECIATION	$ 34,292	$ 34,748	$ 35,000	$ 35,000
601-49000-540	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -
601-49000-554	CATCH BASIN REPAIRS	$ -	$ -	$ 10,500	$ -
	CAPITAL OUTLAY	$ 34,292	$ 34,748	$ 45,500	$ 35,000
601-49000-710	TRANSFER OUT	$ -	$ -	$ -	$ 250,000
	OTHER FINANCING	$ -	$ -	$ -	$ 250,000
	TOTAL EXPENDITURES	**$ 219,490**	**$ 227,123**	**$ 273,063**	**$ 536,811**
REVENUES OVER/UNDER EXPENDITURES		**$ 27,310**	**$ 250,546**	**$ (20,138)**	**$ (273,729)**

CITY OF LAUDERDALE
STORM WATER
2016

Account Number	Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
602-36211	INVESTMENT INTEREST	$ 224	$ 412	$ 300	$ 400
602-37300	STORM SEWER FEE	$ 79,530	$ 86,310	$ 68,200	$ 80,000
602-39200	TRANSFER IN	$ -	$ -	$ -	$ -
	TOTAL REVENUES	**$ 79,754**	**$ 86,722**	**$ 68,500**	**$ 80,400**
602-49100-101	FULL TIME EMPLOYEES	$ 32,523	$ 33,090	$ 34,360	$ 39,997
602-49100-102	OVERTIME	$ 4,302	$ 4,489	$ 5,000	$ 5,000
602-49100-121	PERA CONTRIBUTIONS	$ 2,650	$ 2,748	$ 2,952	$ 3,000
602-49100-122	FICA/MC CONTRIBUTIONS	$ 2,906	$ 3,174	$ 3,011	$ 3,060
602-49100-131	HEALTH INSURANCE	$ 5,033	$ 5,398	$ 5,616	$ 5,928
602-49100-151	WORKERS COMPENSATION INSURANCE	$ 1,733	$ 2,381	$ 2,375	$ 2,399
	PERSONNEL	$ 49,147	$ 51,280	$ 53,314	$ 59,384
602-49100-201	GENERAL SUPPLIES	$ -	$ -	$ -	$ -
602-49100-212	MOTOR FUELS	$ 643	$ 762	$ 700	$ 700
602-49100-227	TOOLS & EQUIPMENT	$ 54	$ -	$ -	$ -
602-49100-228	REPAIR SUPPLIES	$ 309	$ -	$ -	$ -
	SUPPLIES	$ 1,006	$ 762	$ 700	$ 700
602-49100-301	AUDITING	$ 1,711	$ 1,711	$ 1,800	$ 1,800
602-49100-304	ENGINEERING	$ 1,036	$ 5,569	$ 3,000	$ 3,000
602-49100-308	TRAINING/CONFERENCES	$ -	$ 170	$ 500	$ 500
602-49100-314	STREET SWEEPING	$ -	$ 5,350	$ 5,500	$ 5,500
602-49100-327	OTHER SERVICES	$ 343	$ 2,984	$ 3,500	$ 3,500
602-49100-352	PUBLIC INFORMATION NOTICES	$ 86	$ 45	$ 100	$ 100
602-49100-361	GENERAL LIABILITY	$ 1,936	$ 2,094	$ 2,200	$ 2,200
602-49100-391	TELEPHONE/PAGERS	$ 265	$ 239	$ 300	$ 300
602-49100-402	TRUCK MAINTENANCE	$ 217	$ 69	$ 400	$ 400
602-49100-425	CLOTHING	$ 648	$ 643	$ 700	$ 700
602-49100-438	DUES & SUBSCRIPTIONS	$ 910	$ 500	$ 500	$ 500
602-49100-442	MISCELLANEOUS	$ -	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ 7,152	$ 19,374	$ 18,500	$ 18,500
602-49100-501	DEPRECIATION	$ -	$ -	$ -	$ -
602-49100-540	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -
602-49100-554	CATCH BASIN REPAIRS	$ -	$ -	$ -	$ -
	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
602-49100-710	TRANSFER OUT	$ -	$ -	$ -	$ -
	OTHER FINANCING	$ -	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 57,305**	**$ 71,416**	**$ 72,514**	**$ 78,584**
REVENUES OVER/UNDER EXPENDITURES		**$ 22,449**	**$ 15,306**	**$ (4,014)**	**$ 1,816**

CITY OF Lauderdale

SUPPORTING DATA

- Labor Distribution
- Glossary of Terms
- Capital Improvement Plan

2016 LABOR DISTRIBUTION

DEPARTMENT	POSITION / Budget	Mayor	Council	City Adm.	Dep. Clerk	Asst. to Adm.	P.W. Crd.	Maint.	Warm. Hs.	Judges	On-Call
Legislative	101-41100	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Administrative	101-41200	0%	0%	70%	50%	40%	0%	0%	0%	0%	0%
Election	101-41500	0%	0%	5%	10%	0%	0%	0%	0%	100%	0%
Public Works	101-43000	0%	0%	0%	0%	0%	25%	25%	0%	0%	15%
Planning and Zoning	101-43400	0%	0%	5%	15%	15%	25%	0%	0%	0%	0%
Parks and Rec.	101-45200	0%	0%	0%	10%	20%	10%	35%	100%	0%	0%
Communication	202-49500	0%	0%	0%	5%	5%	0%	0%	0%	0%	0%
Recycling	203-50000	0%	0%	0%	5%	20%	0%	0%	0%	0%	0%
Sanitary Sewer Enterprise	601-49000	0%	0%	10%	3%	0%	20%	20%	0%	0%	60%
Storm Sewer Enterprise	602-49100	0%	0%	10%	2%	0%	20%	20%	0%	0%	25%
Total		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

GLOSSARY OF TERMS

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

ACTIVITY

A cost center for recording charges for services delivered or functions performed. Each activity has an assigned manager who is responsible for planning and conducting the various approved objectives or workloads. For example, "Snow Removal" is an activity performed as part of the Street Maintenance Program.

AD VALOREM TAX

A tax levied on the assessed value of real and personal property. This tax is also known as property tax.

APPROPRIATIONS

An authorization made by the City Council, which permits the City to incur obligations and to make expenditures of resources.

BALANCED BUDGET

A budget in which planned funds available equal planned expenditures.

BONDS

A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

BUDGET

An annual financial plan that identifies revenues specifies the type and level of services to be provided and establishes the amount of money that can be spent.

BUDGET OVERVIEW

The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Administrator.

CAPITAL ASSETS

Assets (buildings, vehicles, land, infrastructure) with an expected life of more than two years and a unit cost of $5,000 and greater.

CAPITAL CONTRIBUTIONS

Capital assets received from the general government should be reported as capital contributions rather than transfers. Contributions would include developer installed infrastructure, developer payments and general government paid expenses.

CAPITAL IMPROVEMENT PLAN (CIP)

The budgeted costs to provide needed infrastructure, park development, building construction or rehabilitation, equipment, vehicles and other related items. Funding is received from bonding and other various sources.

CAPITAL PROJECTS FUND

The Capital Improvement Fund established to account for resources and uses of capital projects financed by sources other than property owner assessments.

CAPITAL OUTLAY

A level of budgetary appropriation which includes expenses for the addition of capital assets such as land, building, machinery and equipment.

CHARGES FOR SERVICES

Consists of a wide variety of fees for services charged by City agencies, generally categorized under Parks, Public Safety, Animal Control, Public Works, and Zoning.

CONTINGENCY

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CURRENT TAXES

Taxes levied and becoming due during the current year, from the time the amount the tax levy becomes due until sixty days after the first of the next year.

DEBT SERVICE

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

DELINQUENT TAXES

Taxes that remains unpaid on and after sixty days past the first of the year following the year in which they were due.

DEPARTMENT

An organizational unit for purposes of administration and cost accounting.

DIVISION

An organizational unit within a department for purposes of administration and cost accounting.

ENTERPRISE FUND

A self-supporting fund designed to account for activities supported by user charges; examples are water, storm water and sanitary sewer.

EXPENDITURE

Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service and capital outlay.

FINES AND FORFEITURES

Consists of a variety of fees, fines and forfeitures collected by the State Court System, including bail forfeitures, garnishments, legal defenders recoupment and juror/witness fees.

FISCAL DISPARITIES

Local units of government in the Twin Cities metropolitan area and on the iron range participate in property tax base sharing programs. Under these two programs, a portion of the growth in commercial and industrial property value of each city and township is contributed to a tax base sharing pool. Each city and township then receives a distribution of property value from the pool based on market value and population in each city.

FISCAL YEAR

Any period of 12 consecutive months designated as the budget year. The City's budget year begins January 1 and ends December 31.

FRANCHISE FEE

Fee imposed on local sales of public utility services, such as electricity, gas and cable television.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions. For descriptions of the various funds, listed below, please see heading page for each fund in this document.

General Fund
Special Revenue Funds
Debt Service Funds
Capital Projects Funds
Enterprise Funds

FUND BALANCE

The excess of assets over liabilities and reserves. The term "fund balance" is used in governmental fund types. The term "retained earnings" is used for the enterprise funds.

GENERAL FUND

The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, park and recreation, public works and general administration.

GENERAL OBLIGATION BONDS

Bonds that finance a variety of public projects such as streets, buildings, and utility improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

HOMESTEAD MARKET VALUE EXCLUSION (HMVE)

Starting with taxes payable in 2012, qualifying homeowners will receive a value exclusion, which means that they will pay taxes on only a portion of their home's value. Only homesteads (defined as owner-occupied homes for tax purposes) qualify for the exclusion. Homesteads valued at less than $76,000 will have 40 percent of their value excluded; for homesteads valued at more than $76,000, the exclusion percentage is reduced until it hits 0%.

INTEREST INCOME

Revenue associated with the City cash management activities of investing fund balances.

INTERGOVERNMENTAL REVENUE

Revenue received from other governments in the form of grants or shared revenues.

INTERNAL SERVICE FUND

A fund established to account for an entity, which provides goods and services to other City entities and charges those entities for the goods and services provided.

LEVY LIMITATION

The maximum amount, which is permitted to be levied by a taxing jurisdiction as established by Minnesota Statutes. Levy Limits were in place for 2009, 2010 and 2011 for cities with populations over 2,500.

LICENSE REVENUE

Consists of both a "revenue fee" and "regulatory fee" imposed on business.

LOCAL GOVERNMENT AID

A state government revenue sharing program for cities and townships that is intended to provide an alternative to the property tax. The formulae for distributing the aid payments were changed for 2004 and beyond. Large city formula factors are: pre-1940 housing percentage, population decline over last decade, accidents per capita, average household size, metro or non-metro and adjusted tax capacity per capita. In 2006, a new aid base for small cities was created. Cities under 5,000 in population received base aid equal to $6 per capita. The 2008 reforms resulted in several other changes and additions to aid base. The formula was again in 2013 for aid distributions in 2014 and beyond.

LOCAL TAX RATE

The rate used to compute taxes for each parcel of property. Local tax rate is computed by dividing the certified levy (after reduction for fiscal disparities distribution levy and disparity reduction) by the taxable tax capacity.

MARKET VALUE

An assessor's estimate of what property would be worth on the open market if sold. The market value is set on January 2 of the year before taxes are payable.

MARKET VALUE HOMESTEAD CREDIT (MVHC)

The Market Value Homestead Credit program replaced Homestead and Agricultural Aid, which was repealed in 2002. Beginning with taxes payable in 2002, homesteads became eligible for state paid credit of as much as 0.4 percent of a homestead's market value up to a maximum credit of $304. Homeowners do not apply for this credit – it was automatically applied and the state reimbursed local governments for the value of the credit. The 2011 Legislature eliminated this credit program.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the government are controlled. The operating budget is essential to sound financial management.

OTHER CHARGES

A level of budgetary appropriations which include expenses for outside professional services, advertising, insurance, utility costs, repairs, maintenance and miscellaneous costs.

PERMIT REVENUE

Fees imposed on construction-related activities and for the acquisition of other non-business permits (e.g. dog, bicycle, house-moving, etc.).

PERSONAL SERVICES

A level of budgetary appropriations that include expenses for salaries, wages, and related employee benefits such as the City's share of retirement and insurance.

PROPERTY CLASS

The classification assigned to each parcel of property based on the use of the property. For example, owner-occupied residential property is classified as homestead.

PROPERTY TAX LEVY

The tax imposed by a local unit of government. The tax is established on or around December 28 of the year preceding the year taxpayers will pay the levy.

REVENUE

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

STRATEGIC POLICY PLANNING

Establishing and prioritizing goals and policy direction. Represents the City's fundamental planning process.

SUPPLIES

A level of budgetary appropriations which include expenses for commodities that are used such as office supplies, operating supplies, repair and maintenance supplies.

TAX CAPACITY and TAX CALCULATIONS

An explanation of tax capacity, tax rates, and a total tax calculation example follows:

Estimated Market Value: The current worth of properties subject to taxation as determined by the county assessor. Each property must be appraised at least once every four years.

Class Rates: The percentage of estimated market value subject to taxation for various types (classes) of property. Residential property, for example, is taxed at a different rate than agricultural, commercial or industrial. These rates are set by state legislation and subject to amendment on an annual basis.

Class Rate Examples:

Classification	Class Rates for 2016
Residential Homestead	First $500,000 at 1% Amount over $500,000 at 1.25%
Commercial/Industrial	First $150,000 at 1.50% Amount over $150,000 at 2%

Tax Capacity of a Property: The valuation of property based on the estimated market value multiplied by the appropriate class rates as noted above. The property tax for each parcel is based on its tax capacity.

Tax Capacity Rate: The total of all levies (net of other State aid) in a jurisdiction divided by the total tax capacity of that jurisdiction. This factor is multiplied by the tax capacity of an individual property to determine the tax payable in the current year. Lauderdale's payable 2015 tax rate varies by watershed district and ranges from 113.605 to 114.137.

Total Tax Capacity: The amount computed by first totaling the tax capacities of all parcels of property within a city. Adjustments for fiscal disparities, tax increment and a portion of the powerline value are made to this total since not tax capacity is available for general tax purposes.

TRUTH IN TAXATION

The "taxation and notification law" that requires local governments to set estimated levies, inform taxpayers about the impacts, and announce which of their regularly scheduled council meetings will include a discussion of the budget and levy. Taxpayer input is taken at that meeting.

CITY OF LAUDERDALE

CAPITAL IMPROVEMENT PLAN

2016-2025

December 8, 2015

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
DEPARTMENT SUMMARY

DEPARTMENT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
Council Chambers				$ 20,000							$ 20,000
City Hall	$ 13,000		$ 60,000								$ 73,000
Public Works	$ 35,000				$ 15,000	$ 40,000	$ 40,000				$ 130,000
Street Infrastructure	$ 150,000							$ 175,000			$ 325,000
Parks		$ 8,000									$ 8,000
Sanitary Sewer	$ 250,000										$ 250,000
Storm Water											$ -
GRAND TOTAL	$ 448,000	$ 8,000	$ 60,000	$ 20,000	$ 15,000	$ 40,000	$ 40,000	$ 175,000	$ -	$ -	$ 806,000

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUNDING SOURCE SUMMARY

FUND	TITLE	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
202	Communications				$ 20,000							$ 20,000
401	Street Improvement	$ 150,000							$ 175,000			$ 325,000
402	General Capital	$ 48,000		$ 60,000		$ 15,000	$ 40,000	$ 40,000				$ 203,000
404	Park Improvement		$ 8,000									$ 8,000
601	Sanitary Sewer	$ 250,000										$ 250,000
602	Storm Water											$ -
	GRAND TOTAL	$ 448,000	$ 8,000	$ 60,000	$ 20,000	$ 15,000	$ 40,000	$ 40,000	$ 175,000	$ -	$ -	$ 806,000

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
PROJECT SUMMARY BY YEAR AND FUNDING SOURCE

YEAR	PROJECT	FUND					
		202	401	402	404	601	602
2016							
	Sealcoating - all City streets		$ 150,000				
	Eustis Street/Como Avenue Sewer Lining					$ 250,000	
	City Hall - 3 section kitchen sink			$ 4,000			
	City Hall - carpet replacement			$ 9,000			
	1992 John Deere Mower 1445			$ 35,000			
2017							
	Tennis Courts Resurfacing				$ 8,000		
2018							
	City Hall - replace roof			$ 60,000			
2019							
	Council Chambers Technology	$ 20,000					
2020							
	Public Works Garage - replace roof			$ 15,000			
2021							
	2001 John Deere Tractor 3520			$ 40,000			
2022							
	2012 Ford F350 Truck and Plow			$ 40,000			
2023							
	Sealcoating - all City street		$ 175,000				
	TOTALS	$ 20,000	$ 325,000	$ 203,000	$ 8,000	$ 250,000	$ -

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 202 - COMMUNICATIONS

PROJECT	YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Council Chambers Technology	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ -**	**$ -**	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 401 - STREET IMPROVEMENT

PROJECT	YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Sealcoating - all City streets 7 year schedule	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 175,000	$ -	$ -
TOTALS	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**	**$ -**	**$ -**

Project Name Sealcoating - All City Streets

Type	Infrastructure	**Department**	Public Works
Useful Life	7 years	**Contact**	Public Works
Category	Maintenance	**Priority**	1 High

Description

It is scheduled to sealcoat all the City streets in 2016. This project will designed for construction in the summer months.

Justification

Sealcoating is part of the maintenance plan to extend the life of the bituminous streets within the City.

Funding

Fund 401 - Street Improvement	$ 150,000

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 402 - GENERAL CAPITAL IMPROVEMENT

PROJECT	YEAR 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City Hall - 3 section kitchen sink	$ 4,000									
City Hall - carpet replacement	$ 9,000									
1992 John Deere Mower 1445 10 year schedule	$ 35,000									
City Hall - replace roof 20 year schedule			$ 60,000							
Public Works Garage - replace roof 25 year schedule					$ 15,000					
2001 John Deere Tractor 3520 10 year schedule						$ 40,000				
2012 Ford F350 Truck and Plow 10 year schedule							$ 40,000			
TOTALS	**$ 48,000**	**$ -**	**$ 60,000**	**$ -**	**$ 15,000**	**$ 40,000**	**$ 40,000**	**$ -**	**$ -**	**$ -**

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 404 - PARK IMPROVEMENT

PROJECT	YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Tennis Courts Resurfacing	$ -	$ 8,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ -**	**$ 8,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 601 - SANITARY SEWER

PROJECT	YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Eustis Street/Como Avenue Sewer Lining	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project Name Eustis Street/Como Avenue Sewer Lining

Type	Infrastructure	**Department**	Sanitary Sewer
Useful Life	50 years	**Contact**	Public Works
Category	Infrastructure	**Priority**	1 High

Description

The sanitary sewer mains to be lined would be Eustis Street south of Larpenteur Avenue and Como Avenue from Eustis Avenue to Highway 280. The main runs parallel to Como Avenue; it is not located in the street. This project will be designed for construction in 2016.

Justification

This project would be a continuation of the City's program to line sanitary sewer mains to address inflow and infiltration.

Funding

Metropolitan Council Infrastructure Grant	$ 62,500
Fund 601 - Sanitary Sewer	$ 187,500
Total	$ 250,000

The City would need to apply for the grant funding with the anticipation of receiving 25% of the project costs.

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 602 - STORM WATER

PROJECT	YEAR 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF LAUDERDALE
TECHNOLOGY REPLACEMENT PLAN
2016 - 2020

Department	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Funding Source(s)
City Administrator	0	1,500	0	0	0	1,500	0	0	0	1,500	Fund 101 - Operating
Assistant City Administrator	0	0	0	1,000	0	0	0	1,000	0	0	Fund 101 - Operating
Deputy City Clerk	0	1,000	0	0	0	1,000	0	0	0	1,000	Fund 101 - Operating
Public Works Coordinator	0	0	1,000	0	0	0	1,000	0	0	0	Fund 101 - Operating
Public Works Maintenance	1,000	0	0	0	1,000	0	0	0	1,000	0	Fund 101 - Operating
City Hall Front Counter	1,000	0	0	0	1,000	0	0	0	1,000	0	Fund 101 - Operating
City Hall Printer	0	0	0	350	0	0	0	0	0	0	Fund 101 - Operating
City Hall Copier	0	0	Lease	0	0	0	Lease	0	0	0	Fund 101 - Operating
TOTAL	**2,000**	**2,500**	**1,000**	**1,350**	**2,000**	**2,500**	**1,000**	**1,000**	**2,000**	**2,500**	

NOTES

Computers are replaced on 4-year schedule.

Printer is replaced on 10-year schedule.

Copier is leased on 4-year schedule.

NOTES