

**CITY OF LAUDERDALE**

**BUDGET**

**2023**

Adopted December 13, 2022

**CITY OF LAUDERDALE**  
**ANNUAL BUDGET**  
**FOR FISCAL YEAR BEGINNING**  
**JANUARY 1, 2023**

**DIRECTORY OF OFFICIALS**

Mary Gaasch	Mayor
Jeff Dains	Councilmember
Sharon Kelly	Councilmember
Duane Pulford	Councilmember
Evan Sayre	Councilmember

Heather Butkowski, City Administrator

Jim Bownik, Assistant to the City Administrator

Miles Cline, Deputy City Clerk-Treasurer

Gordy Beck, Public Works Maintenance

Tom Douvier, Public Works Maintenance



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

Dear Mayor and City Council:

The budget reflects the City Council's commitment to providing high quality services in the most cost-effective way. This year the budget reflects decisions made by the Council to address rising inflation and the loss of local government aid and fiscal disparities revenue. This was accomplished through a modest increase in property taxes and the use of American Rescue Plan Act funds.

Four fund types comprise the Budget: General Fund, Special Revenue Funds, Capital Improvement Funds, and Enterprise Funds. Following are the highlights from the budgeting process.

### **General Fund**

The General Fund is the City's largest fund. Revenue is primarily generated from property taxes and state aids. The General Fund budget balanced at \$1,642,833, an increase of 5.5% over 2022. The primary cost increases were for public safety and \$65,000 in lost state revenue. The local property tax levy increased 9.6% to cover the additional expenses.

Lauderdale's median home value increased significantly from \$231,550 in 2022 to \$274,300 for 2023. Residents of a median valued home in Lauderdale will see an overall property tax increase of approximately \$314. Of this amount, approximately \$100 is for City operations.

### **Special Revenue Funds**

The City has two special revenue funds that track activity for the cable television franchises and recycling collection. 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 and through web streaming. The revenue is derived from the City's cable franchise agreements with Comcast.

The Recycling Fund operates with a mix of grant dollars and special assessment fees paid by homeowners. The money provides for weekly collection of recyclables. The City has been drawing down the fund balance while raising rates over the past three years to cover the cost of recycling services. In order to stop drawing on reserves and begin replenishing the fund balance, the Council approved an increase in the recycling rate of \$1.00 per month for 2023.

### **Capital Improvement Funds**

The Capital Improvement Funds are the 401 General Capital Improvement Fund, 403 Street Capital Fund, 404 Park Improvement Fund, 414 Development Fund, 415 Housing Development Fund, and 416 TIF District No. 1-2 Fund. Revenue comes from investment interest, participation in conduit debt projects, and post-audit General Fund transfers when available. Capital

improvement projects planned for 2023 include the purchase of a replacement dump truck and front-end mower.

### **Enterprise Funds**

Enterprise funds are intended to operate similarly to a private business, where the costs are recovered through user charges. The City operates two enterprise funds: the 602 Sanitary Sewer Fund and the 603 Storm Water Fund.

The largest expense of the Sanitary Sewer Fund is wastewater treatment service provided by Metropolitan Council Environmental Services. The fund balance has been healthy with declining wastewater treatment fees due to the City's investment in lining the sanitary sewer system. All lining projects are completed. The City Council raised the rate by 3.0% for 2023 to begin saving additional funds for the future city-wide mill-and-overlay project. This resulted in an annual increase of \$6.92 per household. Pipes were cleaned and televised in 2021 and 2022. This will be completed again in 2024 and 2025.

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 City Council raised the rate by 5.0% for 2023 to begin saving additional funds for the future city-wide mill-and-overlay project. This resulted in an annual increase of \$3.56 per household.

I look forward to working with the Mayor, City Council, city staff, and residents to carry out the vision and work plan of this budget document.

Respectfully submitted,



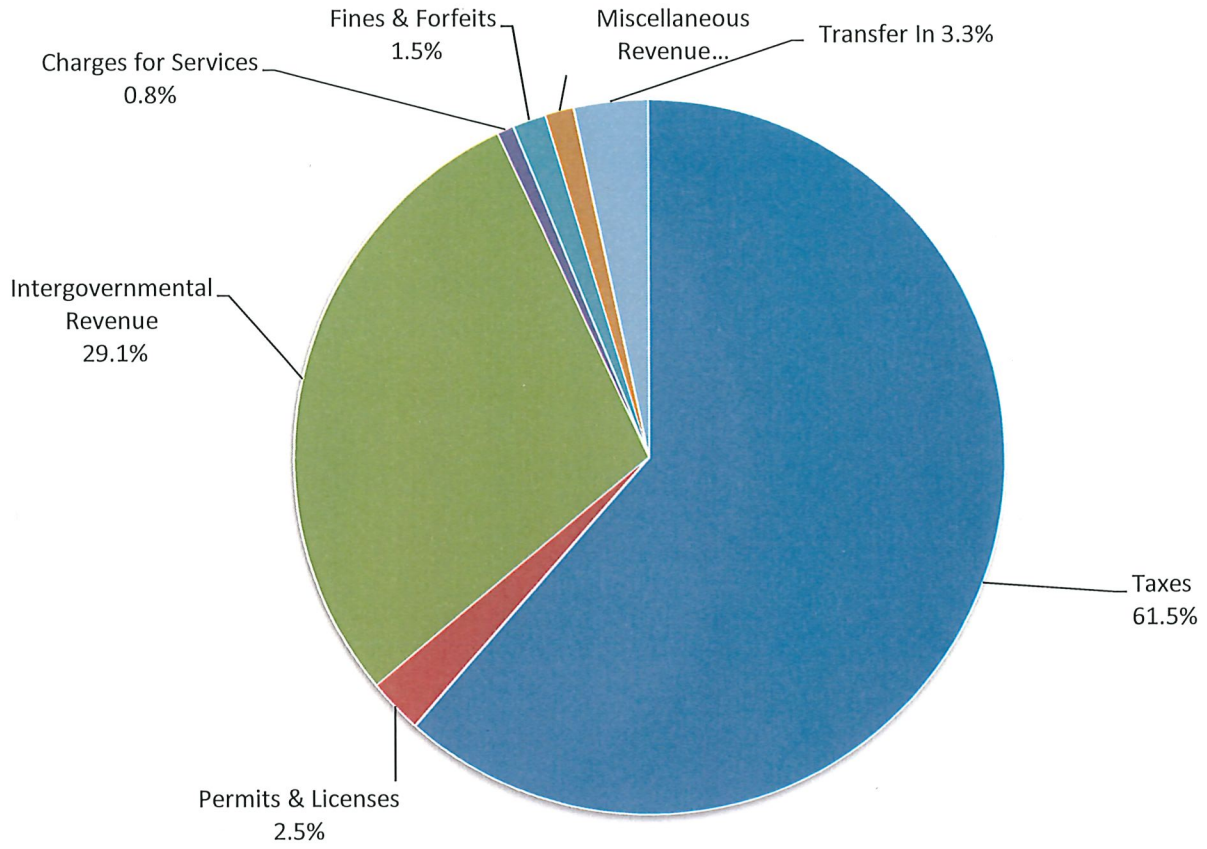
Heather Butkowski  
City Administrator



# 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.

# CITY OF LAUDERDALE 2023 BUDGET REVENUES



## Revenues

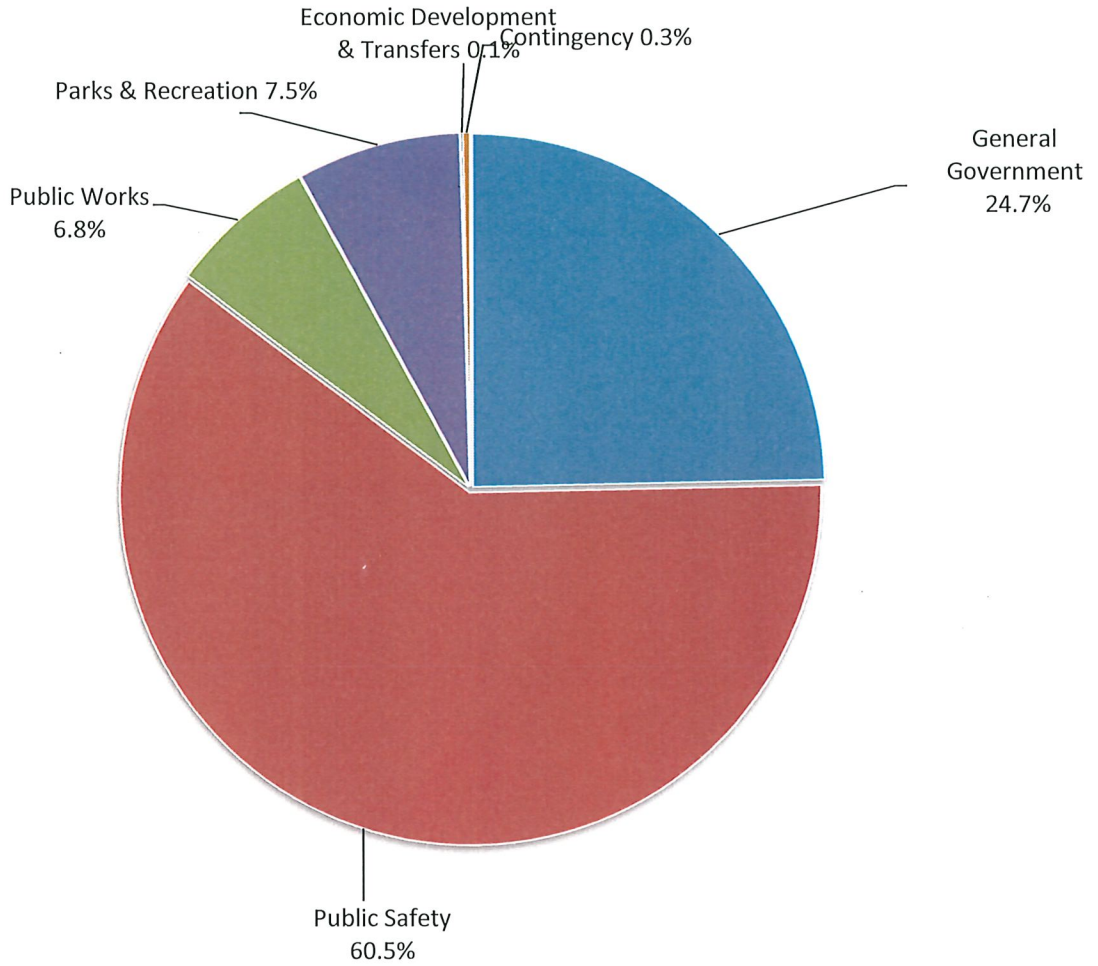
Taxes	\$ 1,010,172
Permits & Licenses	\$ 41,150
Intergovernmental Revenue	\$ 477,461
Charges for Services	\$ 12,550
Fines & Forfeits	\$ 25,000
Miscellaneous Revenue	\$ 21,500
Transfer In	\$ 55,000

CITY OF LAUDERDALE  
GENERAL FUND REVENUES  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-00000-410-31010	CURRENT AD VALOREM TAXES	\$ 749,635	\$ 803,211	\$ 880,500
101-00000-410-31020	DELINQUENT AD VALOREM TAXES	\$ 1,281	\$ -	\$ -
101-00000-410-31400	FISCAL DISPARITIES	\$ 146,325	\$ 147,140	\$ 129,672
101-00000-410-31055	EXCESS TAX INCREMENT	\$ -	\$ -	\$ -
101-00000-410-31900	PENALTIES AND INTEREST TAXES	\$ 50	\$ -	\$ -
	<b>TAXES</b>	<b>\$ 897,291</b>	<b>\$ 950,351</b>	<b>\$ 1,010,172</b>
101-00000-410-32110	LIQUOR LICENSES	\$ 150	\$ 150	\$ 150
101-00000-410-32180	TOBACCO LICENSES	\$ 400	\$ 400	\$ 400
101-00000-410-32190	OTHER BUSINESS LICENSES	\$ 2,225	\$ 2,200	\$ 2,500
101-00000-410-32192	HVAC CONTRACTOR LICENSES (REPEALED)	\$ 1,350	\$ 1,300	\$ -
101-00000-410-32240	ANIMAL LICENSES	\$ 73	\$ 100	\$ 100
101-00000-420-32210	BUILDING PERMITS	\$ 12,514	\$ 23,000	\$ 25,000
101-00000-420-32230	PLUMBING & HEATING PERMITS	\$ 3,798	\$ 4,500	\$ 5,000
101-00000-420-32270	RENTAL HOUSING LICENSES	\$ 9,178	\$ 5,000	\$ 8,000
101-00000-430-32261	EXCAVATING PERMITS	\$ -	\$ -	\$ -
	<b>PERMITS &amp; LICENSES</b>	<b>\$ 29,687</b>	<b>\$ 36,650</b>	<b>\$ 41,150</b>
101-00000-410-33401	LOCAL GOVERNMENT AID	\$ 524,591	\$ 524,591	\$ 477,461
101-00000-410-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
101-00000-410-33423	OTHER GRANTS & AIDS	\$ -	\$ -	\$ -
	<b>INTERGOVERNMENTAL REVENUE</b>	<b>\$ 524,591</b>	<b>\$ 524,591</b>	<b>\$ 477,461</b>
101-00000-410-34101	CITY HALL RENT	\$ 1,460	\$ 1,000	\$ 3,000
101-00000-410-34103	ZONING & SUBDIVISION FEES	\$ 2,850	\$ 2,000	\$ 1,500
101-00000-410-34108	ADMINISTRATIVE FEES	\$ 381	\$ -	\$ -
101-00000-420-34104	PLAN REVIEW FEES	\$ 3,059	\$ 7,500	\$ 7,500
101-00000-410-34105	SALE OF MAPS & PUBLICATIONS	\$ -	\$ -	\$ -
101-00000-420-34202	SPECIAL FIRE PROTECTION SERVICES	\$ -	\$ -	\$ -
101-00000-420-34206	MOWING & GARBAGE CLEANUP	\$ -	\$ -	\$ -
101-00000-430-34303	SNOW REMOVAL CHARGES	\$ -	\$ -	\$ -
101-00000-450-34780	PARK SHELTER FEES	\$ -	\$ 200	\$ 250
101-00000-450-34920	MERCHANDISE SALES	\$ 162	\$ 400	\$ 300
	<b>CHARGES FOR SERVICES</b>	<b>\$ 7,912</b>	<b>\$ 11,100</b>	<b>\$ 12,550</b>

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Proposed
101-00000-420-35101	COURT FINES & ADMINISTRATIVE PENALTIES	\$ 22,615	\$ 25,000	\$ 25,000
101-00000-420-35200	FORFEITED & SEIZED ASSETS	\$ -	\$ -	\$ -
	<b>FINES &amp; FORFEITS</b>	<b>\$ 22,615</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
101-00000-410-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 843	\$ 4,000	\$ 5,000
101-00000-410-36102	PENALTIES & INTEREST	\$ -	\$ -	\$ -
101-00000-410-36200	OTHER MISCELLANEOUS REVENUE	\$ 29,368	\$ -	\$ -
101-00000-410-36210	INTEREST ON INVESTMENTS	\$ (1,785)	\$ 4,000	\$ 15,000
101-00000-410-36215	OTHER FEES (CREDIT CARD)	\$ 3	\$ -	\$ 500
101-00000-420-36260	SURCHARGES COLLECTED	\$ 460	\$ 1,000	\$ 1,000
101-00000-410-36230	CONTRIBUTIONS & DONATIONS (NON COMM E)	\$ -	\$ -	\$ -
101-00000-450-36230	CONTRIBUTIONS & DONATIONS (COMM EVENT	\$ 305	\$ -	\$ -
	<b>MISCELLANEOUS REVENUE</b>	<b>\$ 29,194</b>	<b>\$ 9,000</b>	<b>\$ 21,500</b>
101-00000-410-39101	SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
101-00000-410-39200	TRANSFER IN	\$ -	\$ -	\$ 55,000
	<b>OTHER SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,000</b>
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 1,511,290</b>	<b>\$ 1,556,692</b>	<b>\$ 1,642,833</b>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>FUND BALANCE - January 1</b>	<b>\$ 891,466</b>	<b>\$ 765,671</b>	<b>\$ 765,671</b>
	<b>FUND BALANCE - December 31</b>	<b>\$ 765,671</b>	<b>\$ 765,671</b>	<b>\$ 765,671</b>

# CITY OF LAUDERDALE 2023 BUDGET EXPENDITURES



## Expenditures

Legislative	\$ 24,753
City Administration	\$ 270,357
Elections	\$ 19,336
Public Safety	\$ 950,677
Legal	\$ 24,000
General Government Buildings	\$ 31,400
Public Works	\$ 106,072
Planning, Zoning, Inspections	\$ 35,436
Street Lighting	\$ 6,200
Building Inspections	\$ 43,896
Parks & Recreation	\$ 123,706
Contingency	\$ 5,000
Transfer	\$ -



CITY OF LAUDERDALE  
GENERAL FUND EXPENSE SUMMARY  
2023

Department Number	Title	2021 Actual	2022 Adopted	2023 Adopted
41110	LEGISLATIVE	\$ 23,539	\$ 24,853	\$ 24,753
41320	CITY ADMINISTRATION	\$ 249,722	\$ 260,317	\$ 270,357
41410	ELECTIONS	\$ 17,685	\$ 25,063	\$ 19,336
41610	LEGAL	\$ 20,905	\$ 32,000	\$ 24,000
41910	PLANNING	\$ 53,190	\$ 36,763	\$ 35,436
41940	GENERAL GOVERNMENT BUILDINGS	\$ 36,447	\$ 31,000	\$ 31,400
	<b>GENERAL GOVERNMENT</b>	<b>\$ 401,488</b>	<b>\$ 409,996</b>	<b>\$ 405,282</b>
42100	PUBLIC SAFETY	\$ 861,196	\$ 893,558	\$ 950,677
42400	BUILDING INSPECTIONS	\$ 54,720	\$ 45,543	\$ 43,896
	<b>PUBLIC SAFETY</b>	<b>\$ 915,915</b>	<b>\$ 939,101</b>	<b>\$ 994,573</b>
43121	PUBLIC WORKS	\$ 91,256	\$ 85,487	\$ 106,072
43160	STREET LIGHTING	\$ 6,324	\$ 6,000	\$ 6,200
	<b>PUBLIC WORKS</b>	<b>\$ 97,580</b>	<b>\$ 91,487</b>	<b>\$ 112,272</b>
45200	PARKS & RECREATION	\$ 88,591	\$ 108,108	\$ 123,706
46500	ECONOMIC DEVELOPMENT	\$ 3,331	\$ 3,000	\$ 2,000
49200	MISCELLANEOUS UNALLOCATED EXPENSES	\$ -	\$ 5,000	\$ 5,000
49300	OTHER FINANCING USES	\$ -	\$ -	\$ -
	<b>OTHER</b>	<b>\$ 91,922</b>	<b>\$ 116,108</b>	<b>\$ 130,706</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,506,905</b>	<b>\$ 1,556,692</b>	<b>\$ 1,642,833</b>

CITY OF LAUDERDALE  
 LEGISLATIVE  
 2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-41110-410-41030	PART TIME EMPLOYEES	\$ 16,500	\$ 16,500	\$ 16,500
101-41110-410-41220	FICA	\$ 1,023	\$ 1,023	\$ 1,023
101-41110-410-41225	MEDICARE	\$ 240	\$ 239	\$ 239
101-41110-410-41510	WORKERS COMPENSATION INSURANCE	\$ 37	\$ 41	\$ 41
	<b>PERSONNEL</b>	<u>\$ 17,800</u>	<u>\$ 17,803</u>	<u>\$ 17,803</u>
101-41110-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41110-410-42110	GENERAL SUPPLIES	\$ 119	\$ 50	\$ 50
101-41110-410-42115	MEETINGS	\$ -	\$ 200	\$ 100
101-41110-410-42410	MINOR TOOLS & EQUIPMENT	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<u>\$ 119</u>	<u>\$ 250</u>	<u>\$ 150</u>
101-41110-410-43140	TRAINING & EDUCATION	\$ 1,083	\$ 1,000	\$ 1,200
101-41110-410-43310	TRAVEL EXPENSE	\$ 274	\$ 1,000	\$ 1,000
101-41110-410-43510	LEGAL NOTICES & PUBLISHING	\$ 383	\$ 500	\$ 400
101-41110-410-43610	INSURANCE & BONDS	\$ 64	\$ 200	\$ 100
101-41110-410-44330	DUES & SUBSCRIPTIONS	\$ 3,816	\$ 4,100	\$ 4,100
	<b>OTHER SERVICES &amp; CHARGES</b>	<u>\$ 5,620</u>	<u>\$ 6,800</u>	<u>\$ 6,800</u>
101-41110-410-45700	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENDITURES</b>		<u><u>\$ 23,539</u></u>	<u><u>\$ 24,853</u></u>	<u><u>\$ 24,753</u></u>

**NOTES:**

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

CITY OF LAUDERDALE  
CITY ADMINISTRATION  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-41320-410-41010	FULL TIME EMPLOYEES	\$ 144,475	\$ 144,296	\$ 148,625
101-41320-410-41020	OVERTIME	\$ -	\$ -	\$ -
101-41320-410-41040	TEMPORARY EMPLOYEES	\$ -	\$ -	\$ -
101-41320-410-41210	PERA	\$ 10,453	\$ 10,822	\$ 11,147
101-41320-410-41220	FICA	\$ 8,835	\$ 8,946	\$ 9,215
101-41320-410-41225	MEDICARE	\$ 2,066	\$ 2,092	\$ 2,155
101-41320-410-41250	DEFERRED COMPENSATION	\$ 1,539	\$ 2,000	\$ 1,600
101-41320-410-41310	HEALTH INSURANCE	\$ 20,551	\$ 19,000	\$ 20,500
101-41320-410-41320	DENTAL INSURANCE	\$ 410	\$ 400	\$ 400
101-41320-410-41330	LIFE INSURANCE	\$ 899	\$ 900	\$ 850
101-41320-410-41340	DISABILITY INSURANCE	\$ 691	\$ 671	\$ 551
101-41320-410-41420	UNEMPLOYMENT	\$ -	\$ -	\$ -
101-41320-410-41510	WORKERS COMPENSATION INSURANCE	\$ 986	\$ 1,154	\$ 1,189
	<b>PERSONNEL</b>	<b>\$ 190,905</b>	<b>\$ 190,281</b>	<b>\$ 196,232</b>
101-41320-410-42010	OFFICE SUPPLIES	\$ 481	\$ 750	\$ 450
101-41320-410-42020	COMPUTER SUPPLIES	\$ 179	\$ 100	\$ 100
101-41320-410-42030	PRINTED FORMS	\$ 2,834	\$ 3,500	\$ 4,000
101-41320-410-42110	GENERAL SUPPLIES	\$ 190	\$ 250	\$ 200
101-41320-410-42115	MEETINGS	\$ -	\$ -	\$ -
101-41320-410-42410	MINOR EQUIPMENT & TOOLS	\$ 499	\$ -	\$ -
101-41320-410-42420	MINOR COMPUTER EQUIPMENT	\$ -	\$ 1,000	\$ 1,000
	<b>SUPPLIES</b>	<b>\$ 4,183</b>	<b>\$ 5,600</b>	<b>\$ 5,750</b>
101-41320-410-43030	AUDITING & ACCOUNTING SERVICES	\$ 16,043	\$ 18,500	\$ 21,000
101-41320-410-43090	EXPERT & PROFESSIONAL SERVICES (IT)	\$ 19,081	\$ 22,836	\$ 26,275
101-41320-410-43140	TRAINING & EDUCATION	\$ -	\$ 1,000	\$ 1,000
101-41320-410-43220	POSTAGE	\$ 2,311	\$ 2,000	\$ 2,500
101-41320-410-43250	OTHER COMMUNICATIONS (WEBSITE)	\$ 2,500	\$ 2,500	\$ 2,500
101-41320-410-43310	TRAVEL EXPENSE	\$ 218	\$ 1,000	\$ 1,000
101-41320-410-43510	LEGAL NOTICES & PUBLISHING	\$ 918	\$ 700	\$ 700
101-41320-410-43610	INSURANCE & BONDS	\$ 1,590	\$ 3,000	\$ 1,200
101-41320-410-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
101-41320-410-44160	RENTS & LEASES	\$ 2,493	\$ 2,900	\$ 2,700
101-41320-410-44325	BANK FEES & CHARGES	\$ 1,987	\$ 2,000	\$ 2,000
101-41320-410-44330	DUES & SUBSCRIPTIONS	\$ 6,595	\$ 7,000	\$ 6,600
101-41320-410-44370	MISCELLANEOUS CHARGES	\$ 898	\$ 1,000	\$ 900
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 54,634</b>	<b>\$ 64,436</b>	<b>\$ 68,375</b>
101-41320-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 249,722</b>	<b>\$ 260,317</b>	<b>\$ 270,357</b>

**NOTES**

Dues includes MCFOA, MAMA, MN GFOA, IMCA, MCMA, Press, Notary, RC GIS

CITY OF LAUDERDALE  
ELECTIONS  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-41410-410-41010	FULL TIME EMPLOYEES	\$ 12,164	\$ 12,842	\$ 13,227
101-41410-410-41040	TEMPORARY EMPLOYEES	\$ -	\$ 4,500	\$ -
101-41410-410-41210	PERA	\$ 931	\$ 963	\$ 992
101-41410-410-41220	FICA	\$ 786	\$ 796	\$ 820
101-41410-410-41225	MEDICARE	\$ 184	\$ 186	\$ 192
101-41410-410-41250	DEFERRED COMPENSATION	\$ 175	\$ 225	\$ 175
101-41410-410-41310	HEALTH INSURANCE	\$ 2,022	\$ 1,823	\$ 2,000
101-41410-410-41320	DENTAL INSURANCE	\$ 48	\$ 50	\$ 50
101-41410-410-41330	LIFE INSURANCE	\$ 55	\$ 60	\$ 50
101-41410-410-41340	DISABILITY INSURANCE	\$ 64	\$ 65	\$ 38
101-41410-410-41510	WORKERS COMPENSATION INSURANCE	\$ 88	\$ 103	\$ 98
	<b>PERSONNEL</b>	<b>\$ 16,518</b>	<b>\$ 21,613</b>	<b>\$ 17,642</b>
101-41410-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41410-410-42110	GENERAL SUPPLIES	\$ -	\$ 500	\$ -
101-41410-410-42410	MINOR EQUIPMENT & TOOLS	\$ 1,167	\$ 2,600	\$ 1,694
	<b>SUPPLIES</b>	<b>\$ 1,167</b>	<b>\$ 3,100</b>	<b>\$ 1,694</b>
101-41410-410-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ 350	\$ -
101-41410-410-44370	MISCELLANEOUS CHARGES (AB VOTING)	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ -</b>
101-41410-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 17,685</b>	<b>\$ 25,063</b>	<b>\$ 19,336</b>

CITY OF LAUDERDALE  
LEGAL  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-41610-410-43040	LEGAL SERVICES - CIVIL PROCESS	\$ 9,805	\$ 20,000	\$ 12,000
101-41610-410-43045	LEGAL SERVICES - PROSECUTION	\$ 11,100	\$ 12,000	\$ 12,000
	OTHER SERVICES & CHARGES	\$ 20,905	\$ 32,000	\$ 24,000
<b>TOTAL EXPENDITURES</b>		<u>\$ 20,905</u>	<u>\$ 32,000</u>	<u>\$ 24,000</u>



CITY OF LAUDERDALE  
 PLANNING, ZONING & INSPECTIONS  
 2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-41910-410-41010	FULL TIME EMPLOYEES	\$ 16,419	\$ 17,316	\$ 17,836
101-41910-410-41210	PERA	\$ 1,257	\$ 1,299	\$ 1,338
100-41910-410-41220	FICA	\$ 1,063	\$ 1,074	\$ 1,106
101-41910-410-41225	MEDICARE	\$ 249	\$ 251	\$ 259
101-41910-410-41250	DEFERRED COMPENSATION	\$ 173	\$ 250	\$ 200
101-41910-410-41310	HEALTH INSURANCE	\$ 2,511	\$ 2,464	\$ 2,600
101-41910-410-41320	DENTAL INSURANCE	\$ 72	\$ 70	\$ 75
101-41910-410-41330	LIFE INSURANCE	\$ 129	\$ 100	\$ 125
101-41910-410-41340	DISABILITY INSURANCE	\$ 84	\$ 80	\$ 84
101-41910-410-41510	WORKERS COMPENSATION INSURANCE	\$ 119	\$ 139	\$ 143
	<b>PERSONNEL</b>	<b>\$ 22,076</b>	<b>\$ 23,043</b>	<b>\$ 23,766</b>
101-41910-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41910-410-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-41910-410-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
101-41910-410-43090	EXPERT & PROFESSIONAL SERVICES	\$ 2,572	\$ 13,000	\$ 8,000
101-41910-410-43091	ESCROW ACTIVITY	\$ 25,165	\$ -	\$ -
101-41910-410-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-41910-410-43220	POSTAGE	\$ -	\$ 200	\$ 450
101-41910-410-43610	INSURANCE & BONDS	\$ 3,158	\$ 300	\$ 3,000
101-41910-410-44330	DUES AND SUBSCRIPTIONS	\$ 219	\$ 220	\$ 220
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 31,114</b>	<b>\$ 13,720</b>	<b>\$ 11,670</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 53,190</b>	<b>\$ 36,763</b>	<b>\$ 35,436</b>

CITY OF LAUDERDALE  
GENERAL GOVERNMENT BUILDINGS  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-41940-410-42110	GENERAL SUPPLIES	\$ 869	\$ 1,000	\$ 1,000
101-41940-410-42230	BUILDING REPAIR SUPPLIES	\$ 45	\$ -	\$ -
101-41940-410-42410	MINOR EQUIPMENT & TOOLS SUPPLIES	\$ -	\$ -	\$ -
		<u>\$ 915</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
101-41940-410-43090	EXPERT & PROFESSIONAL SERVICES	\$ 605	\$ 2,000	\$ 1,500
101-41940-410-43210	TELEPHONE & TELEGRAPH	\$ 1,465	\$ 1,500	\$ 1,800
101-41940-410-43250	OTHER COMMUNICATIONS (INTERNET)	\$ 8,683	\$ 5,500	\$ 5,500
101-41940-410-43610	INSURANCE & BONDS	\$ 10,655	\$ 9,000	\$ 8,000
101-41940-410-43810	ELECTRIC UTILITIES	\$ 2,499	\$ 2,000	\$ 2,500
101-41940-410-43820	WATER UTILITIES	\$ 52	\$ 500	\$ 400
101-41940-410-43830	GAS UTILITIES	\$ 2,532	\$ 2,000	\$ 2,700
101-41940-410-43840	REFUSE DISPOSAL	\$ 7,478	\$ 6,500	\$ 7,000
101-41940-410-43850	SEWER UTILITIES	\$ -	\$ -	\$ -
101-41940-410-44010	BUILDING MAINTENANCE	\$ 1,564	\$ 1,000	\$ 1,000
101-41940-410-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
101-41940-410-44160	RENTS & LEASES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	<u>\$ 35,533</u>	<u>\$ 30,000</u>	<u>\$ 30,400</u>
101-41940-410-45700	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENDITURES</b>		<u><u>\$ 36,447</u></u>	<u><u>\$ 31,000</u></u>	<u><u>\$ 31,400</u></u>

CITY OF LAUDERDALE  
PUBLIC SAFETY  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-42100-420-43100	DISPATCH	\$ 12,013	\$ 9,000	\$ 6,454
101-42100-420-43110	POLICE CONTRACT	\$ 773,218	\$ 802,283	\$ 860,310
101-42100-420-44370	MISCELLANEOUS CHARGES (NYFS)	\$ 191	\$ 5,400	\$ 5,500
101-42220-420-43120	FIRE CONTRACT	\$ 75,773	\$ 76,875	\$ 78,413
101-42220-420-43125	FIRE CALLS & INSPECTIONS	\$ -	\$ -	\$ -
101-42200-420-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 861,196</b>	<b>\$ 893,558</b>	<b>\$ 950,677</b>
101-42220-420-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 861,196</b>	<b>\$ 893,558</b>	<b>\$ 950,677</b>

CITY OF LAUDERDALE  
 BUILDING INSPECTIONS  
 2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-42400-420-41010	FULL TIME EMPLOYEES	\$ 36,196	\$ 10,410	\$ 10,723
101-42400-420-42010	OVERTIME	\$ -	\$ -	\$ -
101-42400-420-41210	PERA	\$ 2,680	\$ 781	\$ 804
101-42400-420-41220	FICA	\$ 2,564	\$ 645	\$ 665
101-42400-420-41225	MEDICARE	\$ 600	\$ 151	\$ 155
101-42400-420-41250	DEFERRED COMPENSATION	\$ 3,182	\$ 225	\$ 100
101-42400-420-41310	HEALTH INSURANCE	\$ 2,283	\$ 1,823	\$ 2,000
101-42400-420-41320	DENTAL INSURANCE	\$ 193	\$ 50	\$ 100
101-42400-420-41330	LIFE INSURANCE	\$ 447	\$ 60	\$ 100
101-42400-420-41340	DISABILITY INSURANCE	\$ 121	\$ 65	\$ 13
101-42400-420-41510	WORKERS COMPENSATION INSURANCE	\$ 1,017	\$ 83	\$ 86
	<b>PERSONNEL</b>	<b>\$ 49,282</b>	<b>\$ 14,293</b>	<b>\$ 14,746</b>
101-42400-420-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-42400-420-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
101-42400-420-43090	EXPERT & PROFESSIONAL SERVICES	\$ 2,249	\$ 30,000	\$ 28,500
101-42400-420-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-42400-420-43220	POSTAGE	\$ 227	\$ -	\$ -
101-42400-420-43310	TRAVEL EXPENSES	\$ -	\$ -	\$ -
101-42400-420-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ -	\$ -
101-42400-420-43610	INSURANCE & BONDS	\$ 138	\$ 250	\$ 150
101-42400-420-44330	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -
101-42400-420-44370	MISCELLANEOUS CHARGES	\$ 2,485	\$ -	\$ -
101-42400-420-44380	BUILDING PERMIT SURCHARGES	\$ 338	\$ 1,000	\$ 500
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 5,437</b>	<b>\$ 31,250</b>	<b>\$ 29,150</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 54,720</b>	<b>\$ 45,543</b>	<b>\$ 43,896</b>

CITY OF LAUDERDALE  
PUBLIC WORKS  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-43121-430-41010	FULL TIME EMPLOYEES	\$ 36,667	\$ 37,225	\$ 42,056
101-43121-430-41020	OVERTIME	\$ 433	\$ -	\$ -
101-43121-430-41040	TEMPORARY EMPLOYEES	\$ -	\$ -	\$ -
101-43121-430-41210	PERA	\$ 2,834	\$ 2,792	\$ 3,154
101-43121-430-41220	FICA	\$ 2,828	\$ 2,308	\$ 2,607
101-43131-430-41225	MEDICARE	\$ 661	\$ 540	\$ 710
101-43121-430-41250	DEFERRED COMPENSATION	\$ 5,814	\$ 6,000	\$ 6,400
101-43121-430-41310	HEALTH INSURANCE	\$ 494	\$ 700	\$ 500
101-43121-430-41320	DENTAL INSURANCE	\$ 96	\$ 100	\$ 100
101-43121-430-41330	LIFE INSURANCE	\$ 408	\$ 460	\$ 450
101-43121-430-41340	DISABILITY INSURANCE	\$ 158	\$ 150	\$ 160
101-43121-430-41510	WORKERS COMPENSATION INSURANCE	\$ 1,729	\$ 1,712	\$ 1,935
	<b>PERSONNEL</b>	<b>\$ 52,124</b>	<b>\$ 51,987</b>	<b>\$ 58,072</b>
101-43121-430-42110	GENERAL SUPPLIES	\$ 350	\$ 500	\$ 500
101-43121-430-42120	MOTOR FUELS	\$ 2,978	\$ 3,200	\$ 3,200
101-43121-430-42130	LUBRICANTS & ADDITIVES	\$ -	\$ -	\$ -
101-43121-430-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
101-43121-430-42170	SAFETY EQUIPMENT	\$ -	\$ -	\$ -
101-43121-430-42210	VEHICLE/EQUIPMENT PARTS	\$ 1,866	\$ 300	\$ 1,000
101-43121-430-42220	TIRES	\$ -	\$ -	\$ -
101-43121-430-42240	STREET MAINTENANCE MATERIALS	\$ -	\$ -	\$ -
101-43121-430-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ 500
101-43121-430-42420	MINOR COMPUTER EQUIPMENT	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 5,194</b>	<b>\$ 4,000</b>	<b>\$ 5,200</b>
101-43121-430-43030	ENGINEERING	\$ 1,213	\$ 2,000	\$ 2,000
101-43121-430-43090	EXPERT & PROFESSIONAL SERVICES (SNOW)	\$ 15,893	\$ 15,000	\$ 28,200
101-43121-430-43095	TREE TRIMMING AND REMOVAL	\$ 14,928	\$ 9,000	\$ 10,000
101-43121-430-43140	TRAINING & EDUCATION	\$ 35	\$ 500	\$ -
101-43121-430-43210	TELEPHONE & TELEGRAPH	\$ -	\$ -	\$ -
101-43121-430-43250	OTHER COMMUNICATION (GIS)	\$ 800	\$ -	\$ 1,000
101-43121-430-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
101-43121-430-43610	INSURANCE & BONDS	\$ 565	\$ 1,000	\$ 600
101-43121-430-44010	BUILDING MAINTENANCE	\$ -	\$ -	\$ -
101-43121-430-44040	VEHICLE/EQUIPMENT REPAIRS	\$ 429	\$ 2,000	\$ 1,000
101-43121-430-44160	RENTS & LEASES	\$ -	\$ -	\$ -
101-43121-430-44330	DUES & SUBSCRIPTIONS	\$ 75	\$ -	\$ -
101-43121-430-44390	TAXES & LICENSES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 33,938</b>	<b>\$ 29,500</b>	<b>\$ 42,800</b>
101-43121-430-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 91,256</b>	<b>\$ 85,487</b>	<b>\$ 106,072</b>



CITY OF LAUDERDALE  
STREET LIGHTING  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-43160-430-43810	ELECTRIC UTILITIES	\$ 6,174	\$ 6,000	\$ 6,200
101-43160-430-44040	VEHICLE/EQUIPMENT REPAIRS	\$ 150	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 6,324	\$ 6,000	\$ 6,200
<b>TOTAL EXPENDITURES</b>		<u>\$ 6,324</u>	<u>\$ 6,000</u>	<u>\$ 6,200</u>

CITY OF LAUDERDALE  
PARKS & RECREATION  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-45200-450-41010	FULL TIME EMPLOYEES	\$ 52,426	\$ 66,830	\$ 79,291
101-45200-450-41020	OVERTIME	\$ 520	\$ -	\$ -
101-45200-450-41040	TEMPORARY EMPLOYEES	\$ 1,560	\$ 6,000	\$ 6,000
101-45200-450-41210	PERA	\$ 3,938	\$ 5,012	\$ 5,497
101-45200-450-41220	FICA	\$ 3,776	\$ 4,515	\$ 4,916
101-45200-450-41225	MEDICARE	\$ 883	\$ 1,056	\$ 1,150
101-45200-450-41250	DEFERRED COMPENSATION	\$ 5,613	\$ 7,000	\$ 8,000
101-45200-450-41310	HEALTH INSURANCE	\$ 4,174	\$ 5,000	\$ 4,500
101-45200-450-41320	DENTAL INSURANCE	\$ 193	\$ 500	\$ 400
101-45200-450-41330	LIFE INSURANCE	\$ 371	\$ 500	\$ 500
101-45200-450-41340	DISABILITY INSURANCE	\$ 268	\$ 338	\$ 478
101-45200-450-41420	UNEMPLOYMENT	\$ -	\$ -	\$ -
101-45200-450-41510	WORKERS COMPENSATION INSURANCE	\$ 1,429	\$ 2,057	\$ 2,274
	<b>PERSONNEL</b>	<b>\$ 75,150</b>	<b>\$ 98,808</b>	<b>\$ 113,006</b>
101-45200-450-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-45200-450-42110	GENERAL SUPPLIES	\$ 934	\$ 500	\$ 500
101-45200-450-42115	MEETINGS	\$ -	\$ -	\$ -
101-45200-450-42120	MOTOR FUELS	\$ 108	\$ -	\$ -
101-45200-450-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
101-45200-450-42210	VEHICLE/EQUIPMENT PARTS	\$ -	\$ -	\$ -
101-45200-450-42220	TIRES	\$ -	\$ -	\$ -
101-45200-450-42230	BUILDING REPAIR SUPPLIES	\$ -	\$ -	\$ -
101-45200-450-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ 500
101-45200-450-42990	MERCHANDISE FOR RESALE	\$ -	\$ 1,000	\$ -
	<b>SUPPLIES</b>	<b>\$ 1,042</b>	<b>\$ 1,500</b>	<b>\$ 1,000</b>
101-45200-450-43090	EXPERT & PROFESSIONAL SERVICES	\$ 3,325	\$ 1,000	\$ 2,000
101-45200-450-43130	COMMUNITY EVENTS	\$ 4,564	\$ 2,000	\$ 3,000
101-45200-450-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-45200-450-43210	TELEPHONE & TELEGRAPH	\$ -	\$ -	\$ -
101-45200-450-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
101-45200-450-43610	INSURANCE & BONDS	\$ 248	\$ 800	\$ 300
101-45200-450-43810	ELECTRIC UTILITIES	\$ 827	\$ 500	\$ 1,000
101-45200-450-43820	WATER UTILITIES	\$ 616	\$ 500	\$ 600
101-45200-450-43830	GAS UTILITIES	\$ 472	\$ 500	\$ 600
101-45200-450-43840	REFUSE DISPOSAL	\$ -	\$ -	\$ -
101-45200-450-44010	BUILDING MAINTENANCE	\$ -	\$ -	\$ -
101-45200-450-44040	VEHICLE/EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -
101-45200-450-44160	RENTS & LEASES (PORTABLE RESTROOM)	\$ 1,448	\$ 1,500	\$ 1,200
101-45200-450-44382	RECREATION PROGRAMS	\$ 900	\$ 1,000	\$ 1,000
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 12,399</b>	<b>\$ 7,800</b>	<b>\$ 9,700</b>
101-45200-450-45200	BUILDING & IMPROVEMENTS	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 88,591</b>	<b>\$ 108,108</b>	<b>\$ 123,706</b>

CITY OF LAUDERDALE  
 ECONOMIC DEVELOPMENT  
 2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-46500-462-43090	CONSULTING FEES	\$ 3,331	\$ 3,000	\$ 2,000
101-46500-462-44370	MISCELLANEOUS	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 3,331	\$ 3,000	\$ 2,000
TOTAL EXPENDITURES		<u>\$ 3,331</u>	<u>\$ 3,000</u>	<u>\$ 2,000</u>

CITY OF LAUDERDALE  
 MISCELLANEOUS UNALLOCATED EXPENDITURES  
 2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
101-49200-410-48100	CONTINGENCY	\$ -	\$ 5,000	\$ 5,000
	OTHER SERVICES & CHARGES	\$ -	\$ 5,000	\$ 5,000
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

# **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 ordinances, or specific grant agreements. Most of the special revenue funds in Lauderdale's budget are related to specific franchise agreements or grants for specific activities.



CITY OF LAUDERDALE  
SPECIAL REVENUE FUNDS  
2023

Fund	Fund Title	2021 Actual	2022 Adopted	2023 Adopted
226	COMMUNICATIONS	\$ 17,895	\$ 18,200	\$ 18,200
227	RECYCLING	\$ 63,102	\$ 62,337	\$ 77,233
228	AMERICAN RESCUE PLAN ACT	\$ (0)	\$ 50	\$ 1,000
	<b>TOTAL REVENUES</b>	<b>\$ 80,997</b>	<b>\$ 80,537</b>	<b>\$ 95,433</b>
226	COMMUNICATIONS	\$ 22,459	\$ 54,417	\$ 22,671
227	RECYCLING	\$ 68,109	\$ -	\$ 67,734
228	AMERICAN RESCUE PLAN ACT	\$ -	\$ -	\$ 55,000
	<b>TOTAL EXPENDITURES</b>	<b>\$ 90,568</b>	<b>\$ 54,417</b>	<b>\$ 145,405</b>

CITY OF LAUDERDALE  
COMMUNICATIONS  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
226-00000-410-31810	FRANCHISE TAX	\$ 17,907	\$ 18,000	\$ 18,000
226-00000-410-36210	INTEREST ON INVESTMENTS	\$ (12)	\$ 200	\$ 200
	<b>TOTAL REVENUES</b>	<u>\$ 17,895</u>	<u>\$ 18,200</u>	<u>\$ 18,200</u>
226-49840-410-41010	FULL TIME EMPLOYEES	\$ 6,917	\$ 7,275	\$ 7,493
226-49840-410-41210	PERA	\$ 530	\$ 546	\$ 562
226-49840-410-41220	FICA	\$ 447	\$ 451	\$ 465
226-49840-410-41225	MEDICARE	\$ 104	\$ 105	\$ 109
226-49840-410-41250	DEFERRED COMPENSATION	\$ 110	\$ 165	\$ 110
226-49840-410-41310	HEALTH INSURANCE	\$ 1,268	\$ 1,197	\$ 1,267
226-49840-410-41320	DENTAL INSURANCE	\$ 48	\$ 50	\$ 50
226-49840-410-41330	LIFE INSURANCE	\$ 33	\$ 30	\$ 30
226-49840-410-41340	DISABILITY INSURANCE	\$ 38	\$ 40	\$ 35
226-49840-410-41510	WORKERS COMPENSATION INSURANCE	\$ 51	\$ 58	\$ 50
	<b>PERSONNEL</b>	<u>\$ 9,547</u>	<u>\$ 9,917</u>	<u>\$ 10,171</u>
226-49840-410-42020	COMPUTER SUPPLIES	\$ 780	\$ 35,000	\$ -
	<b>SUPPLIES</b>	<u>\$ 780</u>	<u>\$ 35,000</u>	<u>\$ -</u>
226-49840-410-43130	SPECIAL PROGRAMS	\$ 7,792	\$ 4,500	\$ 8,000
226-49840-410-44160	RENTS & LEASES (CABLE COMM FEE)	\$ 4,340	\$ 5,000	\$ 4,500
226-49840-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<u>\$ 12,132</u>	<u>\$ 9,500</u>	<u>\$ 12,500</u>
226-49840-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL EXPENDITURES</b>	<u>\$ 22,459</u>	<u>\$ 54,417</u>	<u>\$ 22,671</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ (4,563)	\$ (36,217)	\$ (4,471)

CITY OF LAUDERDALE  
 RECYCLING  
 2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
227-00000-430-33620	COUNTY GRANTS	\$ 8,923	\$ 6,118	\$ 6,118
227-00000-430-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 54,234	\$ 55,419	\$ 70,315
227-00000-430-36102	PENALTIES & INTEREST	\$ 80	\$ -	\$ -
227-00000-430-36210	INTEREST ON INVESTMENTS	\$ (135)	\$ 800	\$ 800
	<b>TOTAL REVENUES</b>	<b>\$ 63,102</b>	<b>\$ 62,337</b>	<b>\$ 77,233</b>
227-43245-430-41010	FULL TIME EMPLOYEES	\$ 17,771	\$ 18,689	\$ 19,250
227-43245-430-41210	PERA	\$ 1,361	\$ 1,402	\$ 1,444
227-43245-430-41220	FICA	\$ 1,150	\$ 1,159	\$ 1,193
227-43245-430-41225	MEDICARE	\$ 269	\$ 271	\$ 279
227-43245-430-41250	DEFERRED COMPENSATION	\$ 240	\$ 360	\$ 275
227-43245-430-41310	HEALTH INSURANCE	\$ 3,083	\$ 3,010	\$ 3,095
227-43245-430-41320	DENTAL INSURANCE	\$ 121	\$ 130	\$ 125
227-43245-430-41330	LIFE INSURANCE	\$ 117	\$ 100	\$ 125
227-43245-430-41340	DISABILITY INSURANCE	\$ 95	\$ 105	\$ 100
227-43245-430-41510	WORKERS COMPENSATION INSURANCE	\$ 131	\$ 150	\$ 135
	<b>PERSONNEL</b>	<b>\$ 24,338</b>	<b>\$ 25,376</b>	<b>\$ 26,021</b>
227-43245-430-42110	GENERAL SUPPLIES	\$ 3,570	\$ -	\$ -
227-43245-430-42115	MEETING EXPENSES	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 3,570</b>	<b>\$ -</b>	<b>\$ -</b>
227-43245-430-43130	RECYCLING CONTRACTOR	\$ 39,869	\$ 40,616	\$ 41,363
227-43245-430-43430	ADVERTISING - OTHER	\$ -	\$ -	\$ -
227-43245-430-44330	DUES & SUBSCRIPTIONS	\$ 333	\$ 350	\$ 350
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 40,202</b>	<b>\$ 40,966</b>	<b>\$ 41,713</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 68,109</b>	<b>\$ 66,342</b>	<b>\$ 67,734</b>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	<b>\$ (5,007)</b>	<b>\$ (4,005)</b>	<b>\$ 9,499</b>

CITY OF LAUDERDALE  
 AMERICAN RESCUE PLAN ACT  
 2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
228-00000-410-33423	CORONAVIRUS RELIEF FUND	\$ -	\$ -	\$ -
228-00000-410-36210	INTEREST ON INVESTMENTS	\$ (0)	\$ 50	\$ 1,000
	<b>TOTAL REVENUES</b>	<u>\$ (0)</u>	<u>\$ 50</u>	<u>\$ 1,000</u>
228-49840-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
228-00000-462-47200	TRANSFER OUT	\$ -	\$ -	\$ 55,000
	<b>OTHER SERVICES &amp; CHARGES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,000</u>
228-00000-410-45000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,000</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ (0)	\$ 50	\$ (54,000)

# DEBT SERVICE FUND

The Debt Service Funds are established to account for the collection of ad valorem taxes; special assessments and tax increment revenue transfers as well as the payment of principal and interest of general long-term debt.



CITY OF LAUDERDALE  
 DEBT SERVICE FUNDS  
 2023

Fund	Fund Title	2021 Actual	2022 Adopted	2023 Adopted
305	GO TIF REVENUE BONDS 2018A	\$ 1,364,978	\$ 300	\$ 300
306	GO IMPROVEMENT BONDS 2019A	\$ 116,219	\$ 125,088	\$ 123,481
	<b>TOTAL REVENUES</b>	<b>\$ 1,481,197</b>	<b>\$ 125,388</b>	<b>\$ 123,781</b>
305	GO TIF REVENUE BONDS 2018A	\$ 1,354,591	\$ 4,616	\$ 475
306	GO IMPROVEMENT BONDS 2019A	\$ 121,788	\$ 119,975	\$ 118,413
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,476,379</b>	<b>\$ 124,591</b>	<b>\$ 118,888</b>

CITY OF LAUDERDALE  
DEBT SERVICE - 1795 EUSTIS STREET/ GO TIF REVENUE BONDS 2018A/2021A  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
305-00000-462-36210	INTEREST ON INVESTMENTS	\$ (22)	\$ 300	\$ 300
305-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ -
305-47000-462-39300	BONDS PROCEEDS	\$ 1,365,000	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u>\$ 1,364,978</u>	<u>\$ 300</u>	<u>\$ 300</u>
305-47000-462-43090	PROFESSIONAL SERVICES	\$ 44,397	\$ 475	\$ 475
305-47000-462-44370	MISCELLANEOUS CHARGES	\$ 475	\$ -	\$ -
305-47000-462-47110	BOND PRINCIPAL	\$ 1,295,000	\$ -	\$ -
305-47000-462-47210	BOND INTEREST	\$ 14,719	\$ 4,141	\$ -
	OTHER FINANCING	\$ 1,354,591	\$ 4,616	\$ 475
	<b>TOTAL EXPENDITURES</b>	<u>\$ 1,354,591</u>	<u>\$ 4,616</u>	<u>\$ 475</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ 10,387	\$ (4,316)	\$ (175)

CITY OF LAUDERDALE  
DEBT SERVICE - GO IMPROVEMENT BONDS 2019A  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
306-00000-430-36210	INTEREST ON INVESTMENTS	\$ (437)	\$ 400	\$ 500
306-00000-450-36101	SPECIAL ASSESSMENT - COUNTY	\$ 36,380	\$ 42,451	\$ 42,451
306-00000-450-36102	PENALTIES AND INTEREST	\$ 12,319	\$ 14,094	\$ 12,332
306-00000-450-36103	DELINQUENT SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -
306-00000-462-39200	TRANSFER IN	\$ 67,956	\$ 68,143	\$ 68,198
306-47000-462-39300	BONDS PROCEEDS	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ 116,219</b>	<b>\$ 125,088</b>	<b>\$ 123,481</b>
306-47000-462-43090	PROFESSIONAL SERVICES	\$ 575	\$ 475	\$ 475
306-47000-462-44370	MISCELLANEOUS CHARGES	\$ 213	\$ -	\$ -
306-47000-462-47110	BOND PRINCIPAL	\$ 100,000	\$ 100,000	\$ 100,000
306-47000-462-47210	BOND INTEREST	\$ 21,000	\$ 19,500	\$ 17,938
	OTHER FINANCING	\$ 121,788	\$ 119,975	\$ 118,413
	<b>TOTAL EXPENDITURES</b>	<b>\$ 121,788</b>	<b>\$ 119,975</b>	<b>\$ 118,413</b>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	<b>\$ (5,569)</b>	<b>\$ 5,113</b>	<b>\$ 5,069</b>

# 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.

## GENERAL CAPITAL IMPROVEMENTS

Established to account for transactions relating to capital improvements to municipal buildings.

## 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.

## PARK IMPROVEMENTS

Established to account for expenditures on public park acquisition and improvements.

## DISTRICT TAX INCREMENTS

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

## DEVELOPMENT AND HOUSING DEVELOPMENT

Established to account for revenues and expenditures related to business and housing development projects.

CITY OF LAUDERDALE  
 CAPITAL IMPROVEMENT FUNDS  
 2023

Fund	Fund Title	2021 Actual	2022 Adopted	2023 Adopted
401	GENERAL CAPITAL	\$ (301)	\$ 1,500	\$ 1,500
403	STREET CAPITAL	\$ 51,882	\$ 4,000	\$ 4,000
404	PARK CAPITAL	\$ (441)	\$ 3,000	\$ 4,000
406	PARK DEDICATION	\$ -	\$ -	\$ 3,000
414	DEVELOPMENT	\$ 1,151	\$ 2,000	\$ 4,000
415	HOUSING REDEVELOPMENT	\$ -	\$ -	\$ -
416	TIF DISTRICT NO. 1-2	\$ -	\$ -	\$ 3,000
	<b>TOTAL REVENUES</b>	<b>\$ 52,291</b>	<b>\$ 10,500</b>	<b>\$ 19,500</b>
401	GENERAL CAPITAL	\$ 20,051	\$ 40,000	\$ 85,000
402	STREET CAPITAL	\$ 163,289	\$ -	\$ -
404	PARK CAPITAL	\$ -	\$ -	\$ -
406	PARK DEDICATION	\$ -	\$ -	\$ -
414	DEVELOPMENT	\$ 71,862	\$ 68,143	\$ 68,198
415	HOUSING REDEVELOPMENT	\$ -	\$ -	\$ -
416	TIF DISTRICT NO 1-2	\$ -	\$ 550	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$ 255,201</b>	<b>\$ 108,693</b>	<b>\$ 153,198</b>



CITY OF LAUDERDALE  
GENERAL CAPITAL  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
401-00000-410-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
401-00000-410-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
401-00000-410-36210	INTEREST ON INVESTMENTS	\$ (301)	\$ 1,500	\$ 1,500
401-00000-410-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u>\$ (301)</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
401-41940-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	\$ -	\$ -	\$ -
401-41940-410-45200	BUILDING & IMPROVEMENTS	\$ 925	\$ -	\$ -
401-41940-410-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
401-41940-410-45400	MACHINERY & EQUIPMENT	\$ 9,563	\$ -	\$ -
401-41940-410-45500	VEHICLES	\$ 9,563	\$ 40,000	\$ 85,000
	<b>CAPITAL OUTLAY</b>	<u>\$ 20,051</u>	<u>\$ 40,000</u>	<u>\$ 85,000</u>
401-41940-410-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	<b>OTHER FINANCING</b>	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<u>\$ 20,051</u>	<u>\$ 40,000</u>	<u>\$ 85,000</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ (20,352)	\$ (38,500)	\$ (83,500)

CITY OF LAUDERDALE  
STREET CAPITAL  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
403-00000-430-33422	OTHER STATE GRANTS & AIDS	\$ 37,418	\$ -	\$ -
403-00000-430-36101	SPECIAL ASSESSMENT - COUNTY	\$ 8,245	\$ -	\$ -
403-00000-430-36200	OTHER MISCELLANEOUS REVENUE	\$ 7,062	\$ -	\$ -
403-00000-430-36210	INTEREST ON INVESTMENTS	\$ (842)	\$ 4,000	\$ 4,000
403-00000-430-39200	TRANSFER IN	\$ -	\$ -	\$ -
403-47000-430-39300	BOND PROCEEDS	\$ -	\$ -	\$ -
403-47000-430-39320	BOND PREMIUM	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u>\$ 51,882</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
403-43121-430-43030	ENGINEERING	\$ 27,660	\$ -	\$ -
403-43121-430-45300	IMPROVEMENTS OTHER THAN BUILDINGS CAPITAL OUTLAY	\$ 135,628	\$ -	\$ -
		\$ 163,289	\$ -	\$ -
403-43121-430-47200	TRANSFER OUT	\$ -	\$ -	\$ -
403-47000-430-47600	ISSUANCE COSTS	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<u>\$ 163,289</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ (111,406)	\$ 4,000	\$ 4,000

CITY OF LAUDERDALE  
PARK CAPITAL  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
404-00000-450-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
404-00000-450-36210	INTEREST ON INVESTMENTS	\$ (441)	\$ 3,000	\$ 4,000
404-00000-450-36230	CONTRIBUTIONS & DONATIONS	\$ -	\$ -	\$ -
404-00000-450-36250	PARKLAND FEES	\$ -	\$ -	\$ -
404-0000-450-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u>\$ (441)</u>	<u>\$ 3,000</u>	<u>\$ 4,000</u>
404-45200-450-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -
404-45200-450-43030	ENGINEERING FEES	\$ -	\$ -	\$ -
404-45200-450-45100	LAND	\$ -	\$ -	\$ -
404-45200-450-45200	BUILDING & IMPROVEMENTS	\$ -	\$ -	\$ -
404-45200-450-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
404-45200-450-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
404-45200-450-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ (441)	\$ 3,000	\$ 4,000

CITY OF LAUDERDALE  
 PARK DEDICATION  
 2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
406-00000-450-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
406-00000-450-36210	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ 3,000
406-00000-450-36250	PARKLAND FEES	\$ -	\$ -	\$ -
406-0000-450-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>
406-45200-450-43030	ENGINEERING FEES	\$ -	\$ -	\$ -
406-45200-450-45100	LAND	\$ -	\$ -	\$ -
406-45200-450-45200	BUILDING & IMPROVEMENTS	\$ -	\$ -	\$ -
406-45200-450-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
406-45200-450-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
406-45200-450-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	<b>OTHER FINANCING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ -	\$ -	\$ 3,000

CITY OF LAUDERDALE  
DEVELOPMENT  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
414-00000-462-36200	OTHER MISCELLANEOUS REVENUE	\$ 1,750	\$ -	\$ -
414-00000-462-36210	INVESTMENT INTEREST	\$ (599)	\$ 2,000	\$ 4,000
414-00000-462-36230	DONATIONS	\$ -	\$ -	\$ -
414-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u>\$ 1,151</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>
414-46500-462-44370	MISCELLANEOUS CHARGES	\$ 3,906	\$ -	\$ -
414-46500-462-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
414-46500-462-47200	TRANSFER OUT	\$ 67,956	\$ 68,143	\$ 68,198
	<b>OTHER FINANCING</b>	\$ 71,862	\$ 68,143	\$ 68,198
	<b>TOTAL EXPENDITURES</b>	<u>\$ 71,862</u>	<u>\$ 68,143</u>	<u>\$ 68,198</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ (70,711)	\$ (66,143)	\$ (64,198)

CITY OF LAUDERDALE  
HOUSING DEVELOPMENT  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
415-00000-461-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
415-00000-461-36210	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -
415-00000-461-39200	TRANSFER IN	\$ -	\$ -	\$ -
415-00000-461-39310	GAIN ON SALE	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
415-46310-461-44370	TAXES AND LICENSES	\$ -	\$ -	\$ -
415-46310-461-45100	LAND	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ -	\$ -	\$ -



CITY OF LAUDERDALE  
TIF DISTRICT NO. 1-2  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
416-00000-462-31050	TAX INCREMENT	\$ -	\$ -	\$ -
416-00000-462-36210	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ 3,000
416-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ -
416-00000-462-39310	GAIN ON SALE	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>
416-46500-462-44370	MISCELLANEOUS CHARGES	\$ -	\$ 550	\$ 550
416-465000-462-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
416-46500-462-47200	TRANSFER OUT	\$ -	\$ -	\$ -
416-47111-462-39300	BOND PROCEEDS	\$ -	\$ -	\$ -
416-47000-462-47600	BOND ISSUANCE COSTS	\$ -	\$ -	\$ -
	<b>OTHER FINANCING</b>	<u>\$ -</u>	<u>\$ 550</u>	<u>\$ 550</u>
	<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 550</u>	<u>\$ 550</u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ -	\$ (550)	\$ 2,450

# 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  
 2023

Fund	Fund Title	2021 Actual	2022 Adopted	2023 Adopted
602	SANITARY SEWER	\$ 324,058	\$ 293,916	\$ 302,493
603	STORM WATER	\$ 117,765	\$ 113,338	\$ 119,305
	<b>TOTAL REVENUES</b>	<u>\$ 441,822</u>	<u>\$ 407,254</u>	<u>\$ 421,798</u>
602	SANITARY SEWER	\$ 318,781	\$ 251,045	\$ 257,903
603	STORM WATER	\$ 164,568	\$ 131,502	\$ 89,018
	<b>TOTAL EXPENDITURES</b>	<u>\$ 483,349</u>	<u>\$ 382,547</u>	<u>\$ 346,921</u>

CITY OF LAUDERDALE  
SANITARY SEWER  
2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
602-00000-000-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
602-00000-000-33439	PERA Pension Other Revenue	\$ 81	\$ -	\$ -
602-00000-000-36210	INTEREST ON INVESTMENTS	\$ (1,859)	\$ 8,000	\$ 8,000
602-00000-460-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 12,398	\$ -	\$ -
602-00000-000-37210	SEWER CHARGES	\$ 311,270	\$ 285,916	\$ 294,493
602-00000-000-37290	SEWER ACCESS CHARGES	\$ -	\$ -	\$ -
602-00000-000-39101	SALE OF CAPITAL ASSETS	\$ 2,167	\$ -	\$ -
602-00000-000-39110	GAIN ON DISPOSAL	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ 324,058</b>	<b>\$ 293,916</b>	<b>\$ 302,493</b>
602-49410-000-41290	PENSION EXPENSE	\$ (1,866)	\$ -	\$ -
	<b>PENSION</b>	<b>\$ (1,866)</b>	<b>\$ -</b>	<b>\$ -</b>
602-49450-000-41010	FULL TIME EMPLOYEES	\$ 56,149	\$ 52,499	\$ 57,788
602-49450-000-41020	OVERTIME	\$ 433	\$ -	\$ -
602-49450-000-41190	OTHER PAY	\$ -	\$ -	\$ -
602-49450-000-41195	COMP ABSENCES/OPEB	\$ -	\$ -	\$ -
602-49450-000-41210	PERA	\$ 4,323	\$ 3,937	\$ 4,334
602-49450-000-41220	FICA	\$ 4,147	\$ 3,255	\$ 3,583
602-49450-000-41225	MEDICARE	\$ 970	\$ 761	\$ 838
602-49450-000-41250	DEFERRED COMPENSATION	\$ 6,562	\$ 6,200	\$ 6,500
602-49450-000-41310	HEALTH INSURANCE	\$ 2,608	\$ 2,400	\$ 2,500
602-49450-000-41320	DENTAL INSURANCE	\$ 145	\$ 160	\$ 150
602-49450-000-41330	LIFE INSURANCE	\$ 590	\$ 643	\$ 600
602-49450-000-41340	DISABILITY INSURANCE	\$ 242	\$ 230	\$ 273
602-49450-000-41510	WORKERS COMPENSATION INSURANCE	\$ 3,080	\$ 3,059	\$ 3,444
	<b>PERSONNEL</b>	<b>\$ 79,249</b>	<b>\$ 73,144</b>	<b>\$ 80,010</b>
602-49450-000-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
602-49450-000-42120	MOTOR FUELS	\$ 600	\$ 800	\$ 800
602-49450-000-42130	LUBRICANTS & ADDITIVES	\$ -	\$ -	\$ -
602-49450-000-42170	SAFETY EQUIPMENT	\$ -	\$ -	\$ -
602-49450-000-42210	VEHICLE/EQUIPMENT PARTS	\$ -	\$ -	\$ -
602-49450-000-42220	TIRES	\$ -	\$ -	\$ -
602-49450-000-42240	STREET MAINTENANCE MATERIALS	\$ -	\$ -	\$ -
602-49450-000-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 600</b>	<b>\$ 800</b>	<b>\$ 800</b>
602-49450-000-43010	AUDITING & ACCOUNTING SERVICES	\$ 3,341	\$ 5,000	\$ 3,600
602-49450-000-43030	ENGINEERING	\$ (0)	\$ 2,000	\$ 2,000
602-49450-000-43090	EXPERT & PROFESSIONAL SERVICES	\$ 7,350	\$ 14,000	\$ 500
602-49450-000-43140	TRAINING & EDUCATION	\$ 23	\$ 800	\$ 800
602-49450-000-43210	TELEPHONE & TELEGRAPH	\$ 412	\$ 225	\$ 450
602-49450-000-43310	TRAVEL EXPENSE	\$ -	\$ 100	\$ 100
602-49450-000-43430	ADVERTISING - OTHER	\$ -	\$ -	\$ -
602-49450-000-43610	INSURANCE & BONDS	\$ 4,161	\$ 4,000	\$ 4,200
602-49450-000-43820	WATER UTILITIES	\$ 109	\$ 200	\$ 150
602-49450-000-43850	SEWER - MET COUNCIL	\$ 150,798	\$ 139,376	\$ 153,893
602-49450-000-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ 1,000	\$ 1,000
602-49450-000-44060	LAUNDRY SERVICES	\$ 338	\$ 700	\$ 700

602-49450-000-44160	RENTS & LEASES	\$ -	\$ -	\$ -
602-49450-000-44200	DEPRECIATION	\$ 59,833	\$ -	\$ -
602-49450-000-44330	DUES & SUBSCRIPTIONS	\$ 1,026	\$ 1,000	\$ 1,000
602-49450-000-44370	MISCELLANEOUS CHARGES	\$ 13,406	\$ 8,000	\$ 8,000
602-49450-000-44390	TAXES & LICENSES	\$ -	\$ 700	\$ 700
602-49450-000-44450	CLAIMS & DAMAGES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<u>\$ 240,798</u>	<u>\$ 177,101</u>	<u>\$ 177,093</u>
602-49450-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ (0)	\$ -	\$ -
602-49450-000-45500	VEHICLES	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>
602-49450-000-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	<b>OTHER FINANCING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL EXPENDITURES</b>	<u><u>\$ 318,781</u></u>	<u><u>\$ 251,045</u></u>	<u><u>\$ 257,903</u></u>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	\$ 5,277	\$ 42,871	\$ 44,590

CITY OF LAUDERDALE  
 STORM WATER  
 2023

Account Number	Account Description	2021 Actual	2022 Adopted	2023 Adopted
603-00000-000-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
603-00000-000-33439	PERA PENSION OTHER REVENUE	\$ 70	\$ -	\$ -
603-00000-000-36210	INTEREST ON INVESTMENTS	\$ (777)	\$ 4,000	\$ 4,500
603-00000-000-37170	STORM WATER CHARGES	\$ 118,472	\$ 109,338	\$ 114,805
603-00000-000-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ 117,765</b>	<b>\$ 113,338</b>	<b>\$ 119,305</b>
603-49410-000-41290	PENSION EXPENSE	\$ (1,573)	\$ -	\$ -
	<b>PENSION</b>	<b>\$ (1,573)</b>	<b>\$ -</b>	<b>\$ -</b>
603-49500-000-41010	FULL TIME EMPLOYEES	\$ 47,921	\$ 45,054	\$ 49,377
603-49500-000-41020	OVERTIME	\$ 347	\$ -	\$ -
603-49500-000-41190	OTHER PAY	\$ -	\$ -	\$ -
603-49500-000-41195	COMP ABSENCES/OPEB	\$ -	\$ -	\$ -
603-49500-000-41210	PERA	\$ 3,679	\$ 3,379	\$ 3,703
603-49500-000-41220	FICA	\$ 3,504	\$ 2,793	\$ 3,061
603-49500-000-41225	MEDICARE	\$ 820	\$ 653	\$ 716
603-49500-000-41250	DEFERRED COMPENSATION	\$ 5,280	\$ 4,981	\$ 5,300
603-49500-000-41310	HEALTH INSURANCE	\$ 2,497	\$ 2,300	\$ 2,346
603-49500-000-41320	DENTAL INSURANCE	\$ 121	\$ 120	\$ 125
603-49500-000-41330	LIFE INSURANCE	\$ 491	\$ 550	\$ 500
603-49500-000-41340	DISABILITY INSURANCE	\$ 208	\$ 200	\$ 210
603-49500-000-41510	WORKERS COMPENSATION INSURANCE	\$ 2,485	\$ 2,472	\$ 2,780
	<b>PERSONNEL</b>	<b>\$ 67,352</b>	<b>\$ 62,502</b>	<b>\$ 68,118</b>
603-49500-000-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
603-49500-000-42120	MOTOR FUELS	\$ 570	\$ 750	\$ 750
603-49500-000-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
603-49500-000-42170	SAFETY EQUIPMENT	\$ -	\$ -	\$ -
603-49500-000-42210	VEHICLE/EQUIPMENT PARTS	\$ -	\$ -	\$ -
603-49500-000-42220	TIRES	\$ -	\$ -	\$ -
603-49500-000-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 570</b>	<b>\$ 750</b>	<b>\$ 750</b>
603-49500-000-43010	AUDITING & ACCOUNTING SERVICES	\$ 3,341	\$ 5,000	\$ 3,500
603-49500-000-43030	ENGINEERING	\$ 8,874	\$ 2,000	\$ 2,000
603-49500-000-43090	EXPERT & PROFESSIONAL SERVICES	\$ 27,284	\$ 10,000	\$ 9,000
603-49500-000-43140	TRAINING & EDUCATION	\$ -	\$ 300	\$ -
603-49450-000-43210	TELEPHONE & TELEGRAPH	\$ 412	\$ 250	\$ 450
603-49500-000-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
603-49500-000-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ -	\$ -
603-49500-000-43610	INSURANCE & BONDS	\$ 1,074	\$ 1,500	\$ 1,000
603-49500-000-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
603-49500-000-44060	LAUNDRY SERVICES	\$ 338	\$ 700	\$ 700
603-49500-000-44200	DEPRECIATION	\$ -	\$ -	\$ -
603-49500-000-44330	DUES & SUBSCRIPTIONS	\$ 1,946	\$ 2,000	\$ 2,000
603-49500-000-44370	MISCELLANEOUS CHARGES	\$ 1,384	\$ 1,500	\$ 1,500



603-49500-000-44390	TAXES & LICENSES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 44,653	\$ 23,250	\$ 20,150
603-49500-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 53,566	\$ 45,000	\$ -
	CAPITAL OUTLAY	\$ 53,566	\$ 45,000	\$ -
603-49450-000-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$ 164,568</b>	<b>\$ 131,502</b>	<b>\$ 89,018</b>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	<b>\$ (46,803)</b>	<b>\$ (18,164)</b>	<b>\$ 30,287</b>



**CITY OF LAUDERDALE**  
**CAPITAL IMPROVEMENT PLAN**  
**2023-2032**

CITY OF LAUDERDALE  
 CAPITAL IMPROVEMENT PLAN  
 FUNDING SOURCE SUMMARY



FUND	TITLE	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
226	Communications	\$ -										\$ -
401	General Capital	\$ 85,000	\$ 40,000	\$ 15,000	\$ 50,000					\$15,000		\$ 205,000
403	Street Improvement				\$ 2,225,000							\$ 2,225,000
404	Park Improvement											\$ -
414	Development/Debt Service	\$ 68,198	\$ 68,253	\$ 68,178	\$ 68,102	\$ 66,714	\$ 65,325	\$ 63,937				\$ 468,707
602	Sanitary Sewer		\$ 15,000	\$ 15,000	\$ 120,000	\$ 16,000	\$ 16,000		\$17,000	\$17,000		\$ 216,000
603	Storm Water				\$ 208,000							\$ 208,000
	<b>GRAND TOTAL</b>	<u>\$153,198</u>	<u>\$ 123,253</u>	<u>\$ 98,178</u>	<u>\$ 2,671,102</u>	<u>\$ 82,714</u>	<u>\$ 81,325</u>	<u>\$ 63,937</u>	<u>\$ 17,000</u>	<u>\$ 32,000</u>	<u>\$ -</u>	<u>\$ 3,322,707</u>





CITY OF LAUDERDALE  
 CAPITAL IMPROVEMENT PLAN  
 FUND 401 - GENERAL CAPITAL IMPROVEMENT



PROJECT	YEAR												
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032			
Replace 2012 Ford F350 Truck and Plow 10 year schedule	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace John Deere Front End Mower 10 year schedule	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace John Deere 3520 Tractor 10 year schedule	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Public Works Garage Roof 25 year schedule	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace 2016 Ford F350 Truck and Plow 10 year schedule	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Toro Lawn Mower 10 year schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -
<b>TOTALS</b>	<b>\$ 85,000</b>	<b>\$ 40,000</b>	<b>\$ 15,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>

CITY OF LAUDERDALE  
 CAPITAL IMPROVEMENT PLAN  
 FUND 403 - STREET IMPROVEMENT



PROJECT	YEAR										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Mill and Overlay City Streets	\$ -	\$ -	\$ -	\$ 2,225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ 2,225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	





CITY OF LAUDERDALE  
 CAPITAL IMPROVEMENT PLAN  
 FUND 414 - Development



PROJECT	YEAR											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
GO2019A Debt Service Transfer	\$ 68,198	\$ 68,253	\$ 68,178	\$ 68,102	\$ 66,714	\$ 65,325	\$ 63,937	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	\$ 68,198	\$ 68,253	\$ 68,178	\$ 68,102	\$ 66,714	\$ 65,325	\$ 63,937	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAUDERDALE  
 CAPITAL IMPROVEMENT PLAN  
 FUND 602 - SANITARY SEWER



PROJECT	YEAR											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
Mill and Overlay City Streets	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Cleaning and Televising	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -
<b>TOTALS</b>	\$ -	\$ 15,000	\$ 15,000	\$ 120,000	\$ 16,000	\$ 16,000	\$ -	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -

